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IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

- - - - - X
In re: : Chapter 11
:
CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH)
et al., :
:
Debtors. : Jointly Administered
- - - - - X

**DEBTORS' SIXTH OMNIBUS OBJECTION TO
CERTAIN MISCLASSIFIED NON-GOODS 503(B)(9) CLAIMS**

The debtors and debtors in possession in the above-
captioned cases (collectively, the "Debtors")¹, hereby

¹ The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC

(cont'd)

file the Debtors' Sixth Omnibus Objection to 503(b)(9) claims (the "Non-Goods Claims Objection" or the "Objection"), and hereby move this Court, pursuant to sections 105 and 503(b)(9) of title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. (as amended, the "Bankruptcy Code"), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and Local Bankruptcy Rule 3007-1, for an order, the proposed form of which is attached hereto as Exhibit A, granting the relief sought by this Objection. In support of the Objection, the Debtors respectfully state as follows:

(cont'd from previous page)

Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), PRAHS, Inc. (n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address was 9950 Mayland Drive, Richmond, Virginia 23233 and currently is 4951 Lake Brook Drive, Glen Allen, Virginia 23060.

JURISDICTION AND VENUE

1. This Court has jurisdiction to consider this Motion under 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b). Venue of these cases and this Motion in this district is proper under 28 U.S.C. §§ 1408 and 1409. The statutory and legal predicates for the relief requested herein are Bankruptcy Code sections 105 and 503(b)(9), Bankruptcy Rule 3007, and Local Bankruptcy Rule 3007-1.

BACKGROUND

A. General Case Background.

2. On November 10, 2008 (the "Petition Date"), the Debtors filed voluntary petitions in this Court for relief under chapter 11 of the Bankruptcy Code.

3. On November 12, 2008, the Office of the United States Trustee for the Eastern District of Virginia appointed a statutory committee of unsecured creditors (the "Creditors' Committee"). To date, no trustee or examiner has been appointed in these chapter 11 cases.

4. On January 16, 2009, the Court authorized the Debtors, among other things, to conduct going out of business sales at the Debtors' remaining 567 stores pursuant to an agency agreement (the "Agency Agreement") between the Debtors and a joint venture, as agent (the "Agent"). On January 17, 2009, the Agent commenced going out of business sales pursuant to the Agency Agreement at the Debtors remaining stores. As of on or about March 8, 2009, the going out of business sales had concluded.

B. The 503(b)(9) Bar Date.

5. By order dated November 12, 2008, this Court appointed Kurtzman Carson Consultants LLC ("KCC") as claims, noticing and balloting agent for the Debtors in these chapter 11 cases pursuant to 28 U.S.C. § 156(c).

6. On November 12, 2008, this Court entered that certain Order Establishing Bar Date for Filing Requests for Payment of Administrative Expense Claims Under Bankruptcy Code Sections 105 and 503(b)(9) and Approving Form, Manner and Sufficiency of Notice of the

Bar Date Pursuant to Bankruptcy Rule 9007 (Docket No. 107)(the "503(b)(9) Bar Date Order").

7. Pursuant to the 503(b)(9) Bar Date Order, this Court approved the form and manner of the 503(b)(9) bar date notice, which was attached as Exhibit A to the 503(b)(9) Bar Date Order (the "503(b)(9) Bar Date Notice"). Pursuant to the 503(b)(9) Bar Date Order and the 503(b)(9) Bar Date Notice, the bar date for filing proofs of claim asserting administrative priority claims pursuant to Bankruptcy Code section 503(b)(9) was 5:00 p.m. (PT) on December 19, 2008 (the "503(b)(9) Bar Date").

8. By November 19, 2008, KCC had served a copy of the 503(b)(9) Bar Date Notice on the 2002 Service List, all of the Debtors' known or potential creditors, the Debtors' equity holders, and certain other parties (Docket No. 358). In addition, the Debtors published the 503(b)(9) Bar Date Notice in The New York Times (Docket No. 549), The Wall Street Journal (Docket No. 548), and The Richmond Times-Dispatch (Docket No. 547).

RELIEF REQUESTED

9. By this Sixth Omnibus Objection, the Debtors seek entry of an order, in substantially the form annexed as Exhibit A, pursuant to Bankruptcy Code sections 105(a) and 503(b)(9) and Bankruptcy Rule 3007, reclassifying each of the claims identified on Exhibit B allegedly entitled to administrative priority under Bankruptcy Code section 503(b)(9) and asserted against the Debtors (the "Non-Goods Claims") to general unsecured, non-priority claims.

10. For ease of reference, attached as Exhibit C is an alphabetical listing of all claimants whose Non-Goods Claims are included in this Objection (the "Claimants"), with a cross-reference by claim number.

11. At this time, the Debtors have not completed their review of the validity of all claims/expenses filed against their estates, including the Non-Goods Claims. Accordingly, the Non-Goods Claims may be the subject of additional subsequently filed objections. To that end, the Debtors reserve the right to further object to any and all claims, whether or not

the subject of this Objection, for allowance, voting, and/or distribution purposes, and on any other grounds. Furthermore, the Debtors reserve the right to modify, supplement and/or amend this Objection as it pertains to any claim or claimant herein.

BASIS FOR RELIEF REQUESTED

12. Currently, the Debtors are engaged in a thorough review of all claims filed against their estates, including administrative expense claims, to determine the validity of such claims. As part of this process, the Debtors are diligently reviewing claims filed pursuant to Bankruptcy Code section 503(b)(9).

13. After reviewing numerous 503(b)(9) claims, their supporting documentation and the Debtors' books and records, the Debtors have determined that the Non-Goods Claims identified on Exhibit C do not satisfy the requirements of Bankruptcy Code section 503(b)(9).

14. Specifically, the Non-Goods Claims are based on, among other things, payment for: installation services; construction and maintenance services; utility services; advertising services; professional services, including consulting services, legal services, and IT

services; customer services; freight charges; litigation; rental obligations for property leased by the Debtors; employee for wages and benefits; and various taxes. However, none of these categories of claims constitute "goods" provided to the Debtors by the Claimants within the 20 days before the Petition Date.

15. Accordingly, the Debtors object to the classification of these Non-Goods Claims as administrative expenses under Bankruptcy Code section 503(b)(9) and request that all such expenses be reclassified as general unsecured, non-priority claims.

APPLICABLE AUTHORITY

I. THE NON-GOODS CLAIMS ARE NOT CLAIMS BASED ON THE SALE OF GOODS THAT QUALIFY FOR ADMINISTRATIVE EXPENSE PRIORITY UNDER § 503(B)(9).

16. Bankruptcy Code section 503(b)(9) provides in pertinent part as follows:

(b) After notice and a hearing, there shall be allowed, administrative expenses, . . . including . . .

(9) the value of any goods received by the debtor within 20 days before the commencement of the case under this title in which the goods have been sold to the debtor in the ordinary course of such debtor's business.

11 U.S.C. § 503(b)(9) (emphasis added).

17. The Fourth Circuit Court of Appeals has repeatedly held that the claimant has the burden of proof on all elements of an administrative expense claim. See, e.g., Ford Motor Credit Co. v. Dobbins, 35 F.3d 860, 866 (4th Cir. 1994) (quoting In re Mid Region Petroleum, Inc., 1 F.3d 1130, 1132 (10th Cir. 1993) ("the party claiming entitlement to administrative expense priority [under § 503(b)] has the burden of proof"); see also In re Wetco Rest. Group, LLC, No. 07-51169, 2008 WL 1848779, *4 (Bankr. W.D. La. Apr. 23, 2008) (the claimant has the "burden to establish that the value of the 20-Day Goods qualifies for administrative expense treatment under section 503(b)(9)").

18. Moreover, in evaluating administrative expense requests, "[t]he presumption in bankruptcy cases is that the debtor's limited resources will be equally distributed among the creditors. Thus, statutory priorities must be narrowly construed." Ford Motor Credit, 35 F.3d at 865 (quoting In re James B. Downing &

Co., 94 B.R. 515, 519 (Bankr. N.D. Ill. 1988); see also City of White Plains v. A&S Galleria Real Estate, Inc. (In re Federated Dep't Stores, Inc.), 270 F.3d 994, 1000 (6th Cir. 2001).

19. This Court should therefore interpret section 503(b)(9) narrowly and in accordance with its plain meaning. See Hartford Underwriters Ins. Co. v. Union Planters Bank, 530 U.S. 1, 6, (2000) "Congress says in a statute is what it means and means in a statute what it says there." (internal quotations omitted)); In re NVR, LP, 189 F.3d 442, 457 (4th Cir. 1999) (holding that the Bankruptcy Code must be interpreted in accordance with its plain meaning using the ordinary understanding of words); In re Amireh, 2008 WL 52706, *4 (Bankr. E.D. Va. 2008) ("The court will not expand the reach of the statute beyond the language chosen by Congress.").

20. Bankruptcy Code section 503(b)(9) plainly provides that only claims for the value of "goods" received by the debtor within the 20 days prior to the Petition Date are entitled to administrative priority treatment. 11 U.S.C. § 503(b)(9) (emphasis added). As

documented below, the Non-Goods Claims identified on Exhibit B are based on something other than the sale of "goods" to the Debtors in the ordinary course of business and, therefore, should be reclassified as general unsecured non-priority claims.

A. Section 503(B)(9) Is Limited To The Value Of "Goods" Sold To The Debtors, Not Services Provided.

21. Consistent with the plain language of the statute, allowed administrative expenses under section 503(b)(9) should only be claims arising from a claimant's sale and delivery of goods to the Debtors, not from the claimant providing services. See Brown & Cole Stores, LLC v. Associated Grocers, Inc. (In re Brown & Cole Stores, LLC), 375 B.R. 873, 878 (B.A.P. 9th Cir. 2007) ("By the plain terms of the statute, a vendor's right to assert an administrative claim is limited [in that] the vendor must have provided goods (not services)"); In re Goody's Family Clothing, Inc., 401 B.R. 131, 135 (Bankr. D. Del. 2009) ("[B]ased upon the distinction between 'goods' and 'services' throughout in the Bankruptcy Code, a claim for an administrative expense under section 503(b)(9) cannot be

a claim for services provided."); In re Samaritan Alliance, LLC, No. 07-50735, 2008 Bankr. LEXIS 1830 at *6-7 (Bankr. E.D. Ky June 20, 2008) (finding section 503(b)(9) inapplicable because claimant provided what was "more properly characterized as a 'service.'"). As one court explained:

§ 503(b)(9) administrative expense priority extends only to the value of goods received by the debtor in the ordinary course of its business within 20 days before the bankruptcy case. It does not extend to the value of the services rendered to a debtor during this 20 day time frame. Nor does it extend to the value of goods that a debtor may have received in this time frame if such goods were not received in the ordinary course of the debtor's business.

In re Plastech Engineered Prods., 394 B.R. 197, 151 (Bankr. E.D. Mich. 2008) (emphases in original).

22. This distinction between goods and services is supported by the fact that in some places the Bankruptcy Code uses the word "goods" and the word "services" separately, see, e.g., 11 U.S.C. §§ 522(d)(3), 524(k)(3)(F), 546(c)(1) ("goods"); 11 U.S.C. §§ 503((b)(4), (5), 326(a), 327(a), 330(a)(1)(A) ("services"), and in other instances the phrase "goods or services". See, e.g., 11 U.S.C. § 101(4A) ("The term

'bankruptcy assistance' means any goods or services sold or otherwise provided" (emphasis added)).²

23. In light of Congress' use of the words "good" and "services", it is clear that Congress distinguished between "goods" and "services." The Supreme Court recognizes, when Congress referenced one, but not the other, the missing term must have been intentionally omitted. See Gozlon-Peretz v. U.S., 498 U.S. 395, 404 (1991) ("Where Congress includes particular language in one section of a statute but omits it in another section of the same Act, it is generally presumed that Congress acts intentionally and purposely in the disparate inclusion or exclusion."). Therefore, "goods", as used in section 503(b)(9), must not include "services".

² Other references include but are not limited to, sections 101(49) ("goods . . . or services"), 507(a)(4)(B) (two references to "goods or services"), 523(a)(2)(C)(i)(I) ("goods or services"), 523(a)(2)(C)(iI)(II) (two references to "goods or services"), 547(a)(2) ("goods [or] services"), and 1104(c)(2) ("goods [or] services").

B. The Term "Goods" In Section 503(b)(9) Should Be Construed In Conformity With The Definition Of "Goods" In The UCC.

24. Although the term "goods" is not defined in the Bankruptcy Code, it must be construed narrowly and consistent with Congressional intent. See Ron Pair Enter., 489 U.S. at 242 (reasoning that statutes should be interpreted based on their plain meaning and in accordance with Congressional intent); see also Ford Motor Credit Co. v. Dobbins, 35 F.3d at 865 (holding that statutory priorities under the Bankruptcy Code must be narrowly construed); In re Federated Dep't Stores, Inc., 270 F.3d at 1000 (noting that administrative expense claims under section 503(b) should be strictly construed). The Debtors submit that the proper meaning of "goods" is that meaning found in section 2-105 of the Uniform Commercial Code (the "UCC").

25. The UCC defines "goods", in pertinent part, as "all things (including specially manufactured goods) which are movable at the time of identification to the contract for sale other than the money in which the price is to be paid . . . and things in action . . .

. " UCC § 2-105(1).³ Interpreting the term "goods" contained in section 503(b)(9) in conformity with the UCC's definition of "goods" is supported by the limited legislative history of section 503(b)(9).

26. Specifically, section 503(b)(9) was enacted as part of section 1227 of the Bankruptcy Abuse Prevention and Consumer Protection Act of 2005 ("BAPCPA"), by which Congress sought to amend the provisions of the Bankruptcy Code that addressed reclamation claims. See BAPCPA, section 1227; see also 11 U.S.C. §§ 546(c) & 503(b)(9); Kenneth N. Klee, Chapter 11 Business Reorganizations: The Bankruptcy Abuse Prevention and Consumer Protection Act of 2005 - Business Bankruptcy Amendments, Course No. SK092 ALI-ABA Course of Study Materials (2005)(section 503(b)(9) "appears to be intended to allow certain sellers that do not properly seek reclamation in accordance with section 546(c) to have an administrative expense claim for the value of such goods."). As this Court is well aware, the right to make a reclamation claim is grounded in UCC

³ Virginia has adopted the UCC's definition of "goods." See Va. Code Ann. §8.2-105 (2008).

section 2-702. See Matter of Adventist Living Centers, Inc., 52 F.3d 159, 162 n.1 (7th Cir. 1995) ("The right to reclamation arises under § 2-702 of the U.C.C. That right is both protected and limited by 11 U.S.C. § 546 . . ."); see also In re Coast Trading Co., Inc., 744 F.2d 686, 689 (9th Cir. 1984); In re Dana Corp., 367 B.R. 409, 414 (Bankr. S.D.N.Y. 2007); In re Georgetown Steel Company, LLC, 318 B.R. 336, 339 (Bankr. D.S.C. 2004).

27. Consequently, to the extent Congressional intent may be discerned, the legislative history supports limiting section 503(b)(9) to apply only to those claims for the value of "goods" (as defined in the UCC) that could have been, but were not, subject to a valid reclamation claim. Thus, the scant legislative history that exists supports the conclusion that section 503(b)(9) was intended to apply only to a sale of "goods" as the term is used in the UCC.

28. Furthermore, since the enactment of section 503(b)(9), a number of courts have looked to the UCC to determine the meaning of "goods." See In re Goody's Family Clothing Inc., 401 B.R. at 134 ("Use of

the UCC Article 2's definition of "goods" in interpreting section 503(b)(9) is suggested in a leading treatise and has been adopted by bankruptcy courts examining this issue. Given the near unanimous nationwide adoption of Article 2 of the UCC, the Court concludes that the term "goods" in section 503(b)(9) conforms with the meaning given in U.C.C. § 2-105(1); "goods" are something that is "moveable.") (citing In re Plastech Engineered Prods., 397 B.R. 828, 836 (Bankr. E.D. Mich. 2008) (adopting UCC Article 2 definition of goods for 503(b)(9) claims); see also In re Samaritan Alliance, LLC, 2008 WL 2520107, at *3 (Bankr. E.D. Ky. 2008) (same); In re Deer, No. 06-02460, 2008 WL 723982, **1-2 (Bankr. S.D. Miss. June 14, 2007) (adopting UCC Article 9 definition of goods for 503(b)(9) claims); 4 Collier on Bankruptcy ¶ 503.16[1] (15th ed. rev. 2008) ("Goods is not defined in the Code and so the definition used in Article 2 of the UCC is likely to be used")).

29. Additionally, in other contexts, Courts have interpreted the meaning of words in the Bankruptcy Code with reference to the UCC. See In re Price, __ F.3d __, 2009 WL 975796, *3 (4th Cir. 2009) (relying on

North Carolina law, which adopted the UCC, to define the Bankruptcy Code's use of "purchase money security interest"); In re Ellingsen MacLean Oil Co., Inc., 834 F.2d 599, 605 (6th Cir. 1987) (relying on UCC to supply the definition for "good faith" contained in 11 U.S.C. § 364(e)); Haywin Textile Prods., Inc. v. Bill's Dollar Stores, Inc. (In re Bill's Dollar Stores, Inc.), 164 B.R. 471, 474 (Bankr. D. Del. 1994)(adopting UCC's definition of the term "receipt" because the Bankruptcy Code does not define the term and the right of reclamation is derived from the UCC).

30. Accordingly, for the reasons set forth herein, the definition of "goods" contained in UCC Article 2 should be used to interpret section 503(b)(9).

C. The Non-Goods Claims Are Based On Services And Other Non-Goods.

31. As noted above, each of the Non-Goods Claims falls into a category that, on its face, appears not to be "goods". Courts addressing these issues have reinforced this conclusion. Specifically, Courts have concluded that the following categories of the Non-Goods

Claims constitute something other than "goods" as that term is used in the UCC:

- (1) utility services. See In re Samaritan Alliance, LLC, 2008 Bankr. LEXIS 1830 at *6-7 (holding that utility company supplies a service and not a good under section 503(b)(9)); see also 11 U.S.C. § 366 (characterizing utilities as providing services and specifically stating that a "utility may not alter, refuse, or discontinue service" on account of a "debt owed by the debtor to such utility for service rendered before [the petition date]);
- (2) advertising services. See In re Deer, 2007 Bankr. LEXIS 4676, *5 (Bankr. S.D. Miss. June 14, 2007) (holding that sale of advertising is not a "good" under the UCC);
- (3) professional services, including consulting services, legal services, and IT services. See R.J. Longo Const. Co., Inc. v. Transit America, Inc., 921 F.Supp. 1295, 1309-10 (D.N.J. 1996) holding that the UCC does not apply to fees for professional services because they are not "goods"); Snyder v. ISC Alloys, Ltd., 772 F.Supp. 244, 252-53 (W.D. PA. 1991) (same);
- (4) freight charges. See In re CFLC, Inc., 166 F.3d 1012, 1015 (9th Cir. 1999) (holding that contract for shipping was not a transaction for the sale of "goods"); and,
- (5) litigation claims. C.f. U.S. Test, Inc. v. NDE Environmental Corp., 196

F.3d 1376, 1383 (Fed. Cir. 1999)
(holding that the term "goods" in the
UCC does not include commercial tort
claims).

32. Moreover, section 503(b), as well as
other sections of the Bankruptcy Code, specifically
differentiates between the following categories of
claims and "goods":

- (1) employee claims for wages and
benefits. See 11 U.S.C. §
503(b)(1)(A) (describing post-petition
work performed by employees as
"services"); see also 11 U.S.C. §
507(a)(5)(A) (describing contributions
to an employee benefit plan as being
made on account of "services
rendered");
- (2) taxes. See 11 U.S.C. § 1104(c)(2)
(distinguishing between "goods,
services, [and] taxes");
- (3) customer claims. See, generally, 11
U.S.C. § 507(a)(7) (describing the
relationship between the debtor and
its customers as one by which
individuals "purchase, lease, or
rent[] property, or purchase []
services . . ." and not by which
individuals sell goods to the debtor);
- (4) rental obligations for property leased
by the Debtors. See 11 U.S.C. §
365(d)(3); 130 CONG. REC. S8887,
S8894-95 (daily ed. June 29, 1984)
(remarks of Senator Hatch) (describing
background of section 365(d)(3) of the
Code) ("These payments include rent

due the landlord and common area charges which are paid by all the tenants according to the amount of space they lease. In this situation, the landlord is forced to provide current services-the use of its property, utilities, security, and other services") (emphasis added); accord In re Best Products Co., Inc., 206 B.R. 404, 407 (Bankr. E.D. Va. 1997) ("Congress enacted § 365(d)(3) to guarantee that landlords would not be placed at a disadvantage for providing post-petition services to the debtor.") (emphasis added); In re Stone Barn Manhattan LLC, 398 B.R. 359,361 (Bankr. S.D.N.Y. 2008) (describing landlords as service providers).

33. Because Congress was aware of these services and other categories of non-goods and expressly referred to many of them in the same section of the Bankruptcy Code, it is clear that Congress intended to exclude these services and other categories of non-goods from the sale of "goods" specifically referred to in section 503(b)(9). See, e.g., Gozlon-Peretz v. U.S., 498 U.S. 395, 404 (1991) (holding that where Congress includes particular language in one section of a statute but omits it in another section of the same statute, it is presumed that Congress acts intentionally and

purposefully). Therefore, such claims should be reclassified as general unsecured non-priority claims.

D. Various Non-Goods Claims Are Predominantly Based on Services Rendered And Not On The Sale Of Goods.

34. Any Non-Good Claim that is based on a transaction that may in part include "goods" should also be reclassified because the underlying claim arose from a mixed transactions that was predominantly based on services rendered rather than the sale of "goods".

35. Specifically, in determining whether a mixed transaction is a sale of goods, rather than the rendering of services, courts look to the predominant purpose of the transaction; that is, "whether the contract primarily concerns the furnishing of goods or the rendering of services." Princess Cruises, Inc. v. General Elec. Co., 143 F.3d 828, 833 (4th Cir. 1998).

As explained by the Fourth Circuit:

[t]he test for inclusion or exclusion is not whether [the transactions] are mixed but, granting that they are mixed, whether their predominant factor, their thrust, their purpose, reasonably stated, is the rendition of service, with goods incidentally involved (e.g., contract with artist for painting) or is a transaction of sale, with labor incidentally involved

Id., (quoting Bonebrake v. Cox, 499 F.2d 951 (8th Cir. 1974)).

36. In order to discern the predominant purpose of a transaction, courts consider the following factors: "(1) the language of the contract, (2) the nature of the business of the supplier, and (3) the intrinsic worth of the materials." Id.

37. Various Non-Goods claimants filed 503(b)(9) claims based on the installation of equipment; the construction and maintenance of buildings; and the shipment of products to the Debtors for resale in the Debtors' retail stores. The transactions underlying these claims are in the nature of rendering services, not selling goods. Indeed, Courts have held that transactions similar to these Non-Goods Claims were predominantly for services rendered, and not for "goods" sold under the predominant purpose test. See Princess Cruises, Inc. v. General Elec. Co., 143 F.3d 828, 833 (4th Cir. 1998) (holding that contract for installation, repairs, and maintenance is not governed by UCC); BMC Industries, Inc. v. Barth Industries, Inc., 160 F.3d

1322, 1331 n.15 (11th Cir. 1998) ("Although construction contracts typically involve materials that qualify as goods (such as concrete or roofing tiles, for example), the services element of such contracts is usually held to be dominant."); Imperial Woodworking Co. v. Christian Bernard Stores Corp., 1985 WL 2712, *5 (N.D. Ill. 1985) ("The UCC does not expand the concept of sale of goods to include a construction contract even though goods are thereby furnished and incorporated into a structure."); In re CFLC, Inc., 166 F.3d 1012, 1015 (9th Cir. 1999) (holding that contract for shipping was not a transaction for the sale of "goods"). As such, these Non-Goods Claims involving mixed transactions are not sales of goods under the UCC and, thus, not entitled to administrative expense priority under Bankruptcy Code section 503(b)(9).

II. THE NON-GOODS CLAIMS SHOULD BE RECLASSIFIED.

38. Bankruptcy Code section 105 provides in pertinent part that "[t]he court may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title." 11 U.S.C. § 105(a).

39. In order for the Debtors to efficiently and expeditiously craft a comprehensive plan of liquidation, it is essential for the Debtors to establish the proper liabilities asserted against them. Indeed, it is even more critical that the Debtors confirm the administrative liabilities that can be properly asserted against the Debtors' estates. In order to achieve the imperative of finality required by the claims process, the Debtors request that the Non-Goods Claims be reclassified at this time to general unsecured non-priority claims.

40. As noted above, the Debtors reserve their rights to file objections to the Non-Goods Claims at a later time on any grounds that bankruptcy or non-bankruptcy law permits.

NOTICE AND PROCEDURE

41. Notice of this Objection has been provided to all claimants with claims that are the subject to this Objection as identified on Exhibit B and C, and to other parties-in-interest in accordance with the Court's Order Pursuant to Bankruptcy Code Sections 102 and 105, Bankruptcy Rules 2002 and 9007, and Local

Bankruptcy Rules 2002-1 and 9013-1 Establishing Certain Notice, Case Management and Administrative Procedures (Docket No. 130) (the "Case Management Order").

42. Furthermore, the Debtors submit that the following methods of service upon the Claimants should be deemed by the Court to constitute due and sufficient service of this Objection: (a) service in accordance with Bankruptcy Rules 3007, 7004, and 9006; (b) to the extent counsel for a Claimant is not known to the Debtors, by first class mail, postage prepaid, on the signatory of the Claimant's proof of claim form or other representative identified in the proof of claim form or any attachment thereto at least 30 days before the hearing date; or (c) by first class mail, postage prepaid, on any counsel that has appeared on the Claimant's behalf in the Debtors' bankruptcy cases at least 30 days before the hearing date. The Debtors are serving the Claimant with this Objection and the Exhibit(s) on which the Claimant's claim is listed.

43. To the extent any Claimant timely files and properly serves a response to this Objection by June 15, 2009 as required by the Case Management Order and

under applicable law, and the parties are unable to otherwise resolve the Objection, the Debtors request that the Court conduct a status conference with respect to any such responding claimant at the June 23, 2009 Omnibus Hearing, and thereafter schedule the matter for a future hearing as to the merits of this Objection to such Non-Goods claim. However, to the extent any Claimant fails to timely file and properly serve a response to this Objection as required by the Case Management Order and applicable law, the Debtors request that the Court enter an order, substantially in the form attached hereto as Exhibit A, reclassifying as a general unsecured non-priority claim in the same amount as the asserted Non-Goods Claim.

**COMPLIANCE WITH BANKRUPTCY RULE 3007 AND
THE OMNIBUS OBJECTION PROCEDURES ORDER**

44. This Objection complies with Bankruptcy Rule 3007(e) in that this Objection includes 347 claims, which are all listed on Exhibit C. See Rule 3007(e)(1) and (2). Additionally, the Debtors submit that this Objection is filed in accordance with this Court's Order Establishing Omnibus Objection Procedures and Approving

the Form and Manner of Notice of Omnibus Objections (Docket No. 2881) (the "Omnibus Objection Procedures Order").

WAIVER OF MEMORANDUM OF LAW

45. Pursuant to Local Bankruptcy Rule 9013-1(G), and because there are no novel issues of law presented in the Motion, the Debtors request that the requirement that all motions be accompanied by a written memorandum of law be waived.

NO PRIOR RELIEF

46. No previous request for the relief sought herein has been made to this Court or any other court.

WHEREFORE, the Debtors request the Court to enter the Order sustaining this Objection and granting such other and further relief as the Court deems appropriate.

Dated: Richmond, Virginia SKADDEN, ARPS, SLATE, MEAGHER &
May 12, 2009 FLOM, LLP
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- and -

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Counsel for Debtors and Debtors
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EXHIBIT A

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Counsel to the Debtors and
 Debtors in Possession

IN THE UNITED STATES BANKRUPTCY COURT
 FOR THE EASTERN DISTRICT OF VIRGINIA
 RICHMOND DIVISION

- - - - - x
 In re: : Chapter 11
 :
 CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH)
et al., :
 :
 Debtors. : Jointly Administered
 - - - - - x

**ORDER SUSTAINING DEBTORS' SIXTH OMNIBUS OBJECTION TO
 CERTAIN MISCLASSIFIED NON-GOODS CLAIMS**

THIS MATTER having come before the Court on the
 Debtors' Sixth Omnibus Objection to Certain
 Misclassified Non-Goods Claims (the "Non-Goods Claims
 Objection" or the "Objection"), which requested, among

other things, that the claims specifically identified on Exhibit B attached to the Objection be reclassified as general unsecured non-priority claims for those reasons set forth in the Objection; and it appearing that due and proper notice and service of the Objection as set forth therein was good and sufficient and that no other further notice or service of the Objection need be given; and it further appearing that no response was timely filed or properly served by the Claimants being affected by this Order; and it appearing that the relief requested on the Objection is in the best interest of the Debtors, their estates and creditors and other parties-in-interest; and after due deliberation thereon good and sufficient cause exists for the granting of the relief as set forth herein,

IT IS HEREBY ORDERED ADJUDGED AND DECREED THAT:

1. The Objection is GRANTED.
2. The Claims identified on Exhibit A - Non-Goods Claims as attached hereto and incorporated herein, are reclassified as general unsecured non-priority claims.
3. The Debtors' rights to amend, modify, or supplement the Sixth Omnibus Objection, to file

additional objections to the Non-Goods Claims (filed or not) that have been or may be asserted against the Debtors, and to seek reduction of any Claim to the extent such Claim has been paid, are preserved.

Dated: Richmond, Virginia
June_____, 2009

HONORABLE KEVIN R. HUENNEKENS
UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

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Counsel to the Debtors
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CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)

Pursuant to Local Bankruptcy Rule 9022-1(C), I
hereby certify that the foregoing proposed order has
been endorsed by or served upon all necessary parties.

/s/ Douglas M. Foley
Douglas M. Foley

In re: Circuit City Stores, Inc, et al.
Case No. 08-35653 (KRH)

Sixth Omnibus Objection to 503(b)(9) Claims

Exhibit B - Claimants and Related Claims Subject To Sixth Omnibus Objection to Non-Goods 530(b)(9) Claims

Claim Holder	Claim	Exhibit
4 NEWBURY DANVERS LLC	1102	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
A & M PEMBERTON PRO INSTALLS	694	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
A/V INSTALLATIONS	1480	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
AA HOME SERVICES	1220	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ABACUS CORP	813	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ABSOLUTE SECURITY AGENCY INC	979	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ACCENT HOMES INC	896	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ACTION ANTENNA EARTH SATELLITE	1465	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ACXIOM	729	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ADTECH SOLUTIONS LLC	1447	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ADVOCATE OCCUPATIONAL HEALTH	1351	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
AIRS HUMAN CAPITAL SOLUTIONS INC	1336	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
AKAMAI TECHNOLOGIES INC	1435	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ALBEMARLE, COUNTY OF	944	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ALL ABOUT WIRING	1260	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ALLIED SYSTEMS INC	571	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
AMSTAR SAGE WESTMINSTER HOLDINGS LLC DBA THE WESTIN WESTMINSTER	527	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ANCHOR INSTALLATIONS LLC	16	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ANDERSON COUNTY TREASURER	607	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
APEX SYSTEMS INC	1399	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
APPLIED PREDICTIVE TECHNOLOGIES INC	1328	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
AQUA CHILL INC	468	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
AQUARIUS COMMUNICATIONS INC	995	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
AQUENT	925	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ARKANSAS UNCLAIMED PROPERTY	443	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ARTITALIA GROUP INC	478	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ATTENSITY CORPORATION	943	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
AUDIO INNOVATIONS INC	1050	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
AUDIO VIDEO ARCHITECHS	972	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
AUDIO VIDEO INSTALLATION SVCS	202	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
AUDIO VIDEO INSTALLATION SVCS	201	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
AUDIO VIDEO SOLUTIONS	750	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
AUTOLAND	769	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
AVSAT CONTINENTAL CORP	1051	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
BALLARD, WILLIAM	1194	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
BANNER & WITCOFF LTD	1003	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
BARCODING INCORPORATED	1084	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
BASSETT & ASSOCIATES RW	383	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
BATON ROUGE, CITY OF	655	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

In re: Circuit City Stores, Inc, et al.
Case No. 08-35653 (KRH)

Sixth Omnibus Objection to 503(b)(9) Claims

Exhibit B - Claimants and Related Claims Subject To Sixth Omnibus Objection to Non-Goods 530(b)(9) Claims

Claim Holder	Claim	Exhibit
BEARCOM WIRELESS WORLDWIDE	385	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
BERKSHIRE WEST LLC	805	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
BETATRONICS INC	973	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
BNSF LOGISTICS LLC	1032	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
BONNEY, STEPHANIE	1335	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
BOWMAN JR, JOHN	1426	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
BOYER LAKE POINTE, LC	1247	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
BOYS & GIRLS CLUBS OF HARLINGEN	444	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
BRAXTON CLEANING SERVICE	1140	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
BRINKS INC	831	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
BROTHERS FIVE OF JACKSONVILLE	1501	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
BROWN PHOTOGRAPHY INC, SCOTT K	934	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
BUREAU VERITAS CONSUMER PRODUCTS	812	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
BUSINESS TO BUSINESS SOLUTIONS	503	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
BYRNE, CHERYL L	1339	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CABELL COUNTY COMMUNITY SVCS	619	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CALHOUN COUNTY TAX COLLECTOR	1004	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CAMPBELL PROPERTIES LP	1036	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CAPARRA CENTER ASSOCIATES, S E	722	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CARRERA ARQUITECTOS PSC	598	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CC INVESTORS 1995 1	1024	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CC INVESTORS 1995 5	1023	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CE INTERACTIVE, INC	682	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CEJKA, AUREA	1461	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CENTRAL PARKING SYSTEM INC	1027	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CHANNEL INTELLIGENCE INC	955	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CHASE HOME THEATER SOLUTIONS	1326	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CHUCKS AUTO & TRUCK REPAIR	848	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CINEMA PROS INSTALLATIONS	740	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CIRCUIT INVESTORS COLORADO LIMITED PARTNERSHIP	1025	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CJM MANAGEMENT COMPANY	1369	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CLARKSVILLE, CITY OF	470	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CLAYTON COUNTY	510	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CLINTS TV	1105	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
COLIERVILLE POLICE ALARM	714	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
COLONNADE, LLC	804	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
COMMUNICATION AMERICA INC	1274	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
COMMUNICATIONS WIRING INC	1270	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
COMPACT POWER SYSTEMS	337	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

In re: Circuit City Stores, Inc, et al.
Case No. 08-35653 (KRH)

Sixth Omnibus Objection to 503(b)(9) Claims

Exhibit B - Claimants and Related Claims Subject To Sixth Omnibus Objection to Non-Goods 530(b)(9) Claims

Claim Holder	Claim	Exhibit
COMPUTER ASSOCIATES	1452	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
COMPUTER RESOURCES & TRAINING	233	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CONSUMER VISION LLC	330	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CONTAINERFREIGHT EIT LLC	1063	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CONVERGYS LEARNING SOLUTIONS	1092	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
COPIAH COUNTY CIRCUIT COURT	1445	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CORPORATE GRAPHICS INTERNATIONAL	183	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CORPORATE PROPERTY DISPOSITIONS	984	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CRANSTON, CITY OF	890	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CRANSTON, CITY OF	384	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CRAWFORD COMMUNICATIONS INC	634	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CRAWFORD COMMUNICATIONS INC	1705	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CRS INC	581	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CRYSTAL ROCK BOTTLED WATER	487	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CRYSTAL SPRINGS WATER	942	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CULLIGAN DAYTONA BEACH	819	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CUSHMAN & WAKEFIELD OF ILLINOIS INC	808	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CUSTOM DIESEL SERVICE INC	864	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CUSTOM SYSTEMS INSTALLATION	918	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
DEEP ROCK	564	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
DELAWARE COUNTY TREASURER	1065	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
DG FASTCHANNEL INC	689	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
DIAMOND AUDIO VIDEO LLC	1486	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
DIGITAL ELECTRONIC SIGHT & SOUND	1317	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
DIGITECH COMMUNICATIONS INC	846	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
DIKEOU, DENO P	217	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
DILWORTH, HARRY	1154	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
DISH DOCTORS, THE	1481	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
DOUGHERTY COUNTY TAX DEPT	941	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
DOW LOHNES & ALBERTSON PLLC	832	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
DUMONTS HOME THEATER INSTALLATIONS	787	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
DUNN EDWARDS PAINTS	721	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
DURHAM COUNTY	833	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
EAST COAST AUDIO VIDEO PROS	1322	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
EASTERN SECURITY CORP	1265	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
EASY2 TECHNOLOGIES	1077	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ECONOMIC RESEARCH SERVICES INC	1273	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ECONOMIC RESEARCH SERVICES INC	945	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
EMPIRE ENTERTAINMENT & TRAVEL	377	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

In re: Circuit City Stores, Inc, et al.
Case No. 08-35653 (KRH)

Sixth Omnibus Objection to 503(b)(9) Claims

Exhibit B - Claimants and Related Claims Subject To Sixth Omnibus Objection to Non-Goods 530(b)(9) Claims

Claim Holder	Claim	Exhibit
ENFIELD, TOWN OF	1210	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ESCAMBIA COUNTY TAX COLLECTOR	713	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
EXECUTIVE REFRESHMENTS	724	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
EXPEDITER SERVICES INC	937	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
EXTRA HELP INC	1031	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
EZ SPREAD N LIFT INDUSTRIES	161	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
FAIRFIELD, CITY OF	346	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
FEATURE PRESENTATION AUDIO	734	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
FENN, RICHARD	1047	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
FIRE & SECURITY SYSTEMS INC	459	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
FLORENCE COUNTY	1347	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
FLORENCE COUNTY	1362	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
FLORENCE, CITY OF	976	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
FORRESTER RESEARCH INC	1122	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
FORSYTHE SOLUTIONS GROUP INC	1217	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
FRAZER GREENE UPCHURCH & BAKER	157	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
G&R FALCON COMMUNICATIONS INC	989	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
GARFIELD HEIGHTS, CITY OF	365	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
GEORGIA HOME THEATER & ELECTRICAL	1340	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
GET WIRED LLC	887	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
GUILFORD COUNTY TAX COLLECTOR	839	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
HALLMARK INSIGHTS	1143	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
HAMILTON COUNTY TREASURER	255	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
HAMILTON SECURITY & INVESTIGATIONS	250	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
HAMPTON INN	949	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
HAMPTON INN & SUITES MERRIAM	1359	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
HAMPTON INN LAKEWOOD	440	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
HANNON RANCHES LTD	1311	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
HARMONY AUDIO VIDEO SYSTEMS	1292	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
HARRYS CREATIVE CONCRETE COAT	256	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
HD CONNECT	33	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
HEILMAN & ASSOCIATES INC	1099	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
HERNANDO COUNTY	1706	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
HIGH DEFINITION TECHNOLOGIES	950	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
HOEFLER & FRERE JONES INC	621	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
HOGAN ASSESSMENT SYSTEMS INC	1231	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
HOLIDAY INN	700	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
HOLIDAY INN EXPRESS ALLEN	1380	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
HOME VIDEO SATELLITE	990	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

In re: Circuit City Stores, Inc, et al.
Case No. 08-35653 (KRH)

Sixth Omnibus Objection to 503(b)(9) Claims

Exhibit B - Claimants and Related Claims Subject To Sixth Omnibus Objection to Non-Goods 530(b)(9) Claims

Claim Holder	Claim	Exhibit
HS SERVICES	1121	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
IGATE GLOBAL SOLUTIONS LIMITED	920	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
IMAGE PLUS ENTERPRISES LLC	145	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
IN YOUR EAR MUSIC & RECORDING	497	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
JACKSON LEWIS LLP	743	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
JEC HOME INTERIORS	185	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
JEFFERSON HOTEL, THE	1370	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
JEFFERSON, THE	50	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
JOBCONNECTION SERVICES INC	1193	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
JORGE P SALA LAW OFFICES	999	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
JP ASSOCIATES	1110	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
JP ASSOCIATES	1116	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
JP ASSOCIATES	1114	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
JP ASSOCIATES	1118	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
JP ASSOCIATES	1119	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
JP ASSOCIATES	1117	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
JP ASSOCIATES	1111	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
JP ASSOCIATES	1109	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
JP ASSOCIATES	1115	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
JP ASSOCIATES	1107	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
JP ASSOCIATES	1106	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
JP ASSOCIATES	1112	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
JP ASSOCIATES	1113	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
JP ASSOCIATES	1108	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
JS UNLIMITED INC	1372	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
K&W COMMUNICATIONS	994	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
KEMPER SATELLITE SYSTEMS	1044	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
KENOSHA HOSPITAL & MEDICAL CTR	424	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
KING COUNTY FINANCE DIVISION	1095	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
KING COUNTY TREASURY	1104	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
LABOR READY INC	409	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
LAFAYETTE CONSOLIDATED GOVMT	235	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
LAUREL RIDGE BOTTLING CO	412	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
LAWSON, ALFRED	625	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
LEBEN FAMILY LP	1368	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
LEE COUNTY TAX COLLECTOR	609	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
LEGAL TAX SERVICE INC	636	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
LEONE, MARK	1427	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
LEXINGTON COUNTY TREASURER	1165	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

In re: Circuit City Stores, Inc, et al.
Case No. 08-35653 (KRH)

Sixth Omnibus Objection to 503(b)(9) Claims

Exhibit B - Claimants and Related Claims Subject To Sixth Omnibus Objection to Non-Goods 530(b)(9) Claims

Claim Holder	Claim	Exhibit
LIEBERMAN RESEARCH WORLDWIDE	246	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
LIL ANTHONYS PIZZA	456	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
LINKED COMMUNICATIONS	1316	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
LOGIC INFORMATION SYSTEMS	1354	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
MAC TRANSPORTATION INC	631	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
MANCO ABBOTT LLC	1264	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
MARKET FORCE INFORMATION	648	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
MARKET HEIGHTS, LTD	1093	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
MARTIN COUNTY TAX COLLECTOR	666	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
MCELROY INSTALLATIONS	1423	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
MERCER	348	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
MILLBURY, TOWN OF	996	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
MILLER, LADONNA	1005	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
MOUNTAIN MIST WATER	392	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
MOUNTAIN MIST WATER	394	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
MOUNTAIN MIST WATER	393	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
MURRIETA, CITY OF	603	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
MUSTANG MICROSYSTEMS	543	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
N GENIUS SOLUTIONS INC	876	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
NAPA AUTO PARTS OF MARION	225	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
NASH COUNTY TAX COLLECTOR	415	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
NATICK, TOWN OF	2227	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
NATIONAL SERVICE ALLIANCE	1038	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
NATIONWIDE CONSULTING CO	1519	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
NETREADY HOME	1207	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
NEVAEH ELECTRONICS	485	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
NEW AGE ELECTRONICS INC	1306	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
NEW JORDAN LANES INC, THE	1083	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
NEW PENN MOTOR EXPRESS INC	238	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
NEW YORK CITY DEPT OF FINANCE	1081	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
NEWINGTON, TOWN OF	716	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
NEWPORT BEACH, CITY OF	1145	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
NEWPORT BEACH, CITY OF	1146	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
NEXICORE SERVICES	753	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
NIELSEN IAG INC	553	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
NIXON PEABODY LLP	1258	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
NORTH ATTLEBORO MARKETPLACE II, L L C	1313	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
NORTHERN CALIFORNIA COMPACTORS	821	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
NOVI, CITY OF	639	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

In re: Circuit City Stores, Inc, et al.
Case No. 08-35653 (KRH)

Sixth Omnibus Objection to 503(b)(9) Claims

Exhibit B - Claimants and Related Claims Subject To Sixth Omnibus Objection to Non-Goods 530(b)(9) Claims

Claim Holder	Claim	Exhibit
ONQ SOLUTIONS INC	885	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ORANGE, TOWN OF	611	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
PACIFIC HARBOR EQUITIES LLC	1208	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
PAUL PLEVIN SULLIVAN ET AL	1295	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
PC DOCTOR INC	400	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
PENGATE HANDLING SYSTEMS INC	448	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
PENSKE	1272	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
PERFORMANCE PRINTING CORP	1411	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
PINKERTON CONSULTING & INVEST	1227	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
PIONEER TITLE	1152	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
PLAN IT INTERACTIVE INC	162	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
PLATINUM HOME THEATER INSTALLATION	1278	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
PLUCK	1071	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
PORTABLE COMMUNICATION SOLUTIONS	1308	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
PRECISION CAMERA REPAIR	872	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
PREMIER HOME TECHNICIANS	1252	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
PRO IMAGE INSTALLERS INC	770	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
PROCTER & GAMBLE DIST COMPANY	726	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
PROFESSIONAL LIVERY	1169	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
PROFESSIONAL SATELLITE INSTALLS	878	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
PROTECH INSTALLATION SERVICE	1384	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
PURI, SUNIL	1455	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
QUALITY CONNECTIONS INC	1303	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
QUALITY LOCKSMITH OF	727	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
QUALXSERV LLC	981	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
QUIZNOS CLASSIC SUBS	580	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
RAMADA LIMITED HOTEL	795	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
RANGER AMERICAN OF PR	671	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
REGIONAL INCOME TAX AGENCY	649	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
REVELWOOD INC	921	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
RIVAL WATCH	51	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
RIVER CITY BLDG MAINTENANCE	695	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ROCKDALE COUNTY TAX COMMISSION	696	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
RPM TECHNOLOGIES & SATELLITE LP	34	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
RYAN, BOB	1360	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SAFETY & SECURITY SERVICES INC	843	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SAFETY KLEEN	678	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SARETSKY HART MICHAELS & GOULD	142	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SATELLITE SOLUTIONS	1205	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

In re: Circuit City Stores, Inc, et al.
Case No. 08-35653 (KRH)

Sixth Omnibus Objection to 503(b)(9) Claims

Exhibit B - Claimants and Related Claims Subject To Sixth Omnibus Objection to Non-Goods 530(b)(9) Claims

Claim Holder	Claim	Exhibit
SBLM ARCHITECTS PC	574	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SCHNEIDER SERVICES INC	376	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SCHOONOVER, PHILIP J	2304	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SCHOONOVER, PHILIP J	1329	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SECURITY ARMORED CAR SERV INC	1424	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SECURITY RESOURCES	1136	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SELBYS HOME THEATER LLC	1230	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SETLIFF & HOLLAND PC	919	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SHERWOOD PROPERTIES LLC	1226	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SHINN SPRING WATER CO INC	509	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SHOPATHOME COM	1374	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SHOPPER TRAK RCT CORP	697	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SHRED IT	838	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SHRED IT	841	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SIMMONS JANNACE & STAGG LLP	1296	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SLICER & ASSOCIATES LLC	155	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SLICER & ASSOCIATES LLC	154	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SMART & BIGGAR	767	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SOUNDS GOOD INSTALLATIONS LLC	454	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SOUTH PORTLAND, CITY OF	378	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SOUTHERN MOTOR CARRIERS	466	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SPERRY/TV	1420	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SPHERION	506	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SPITZER FAMILY INVESTMENTS, LLC	745	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SPSS INC	690	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ST CLOUD ASSOCIATES	1248	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
STAFFMARK INC	635	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
STONER ENTERPRISES INC	467	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
STRUCTURED WIRING SOLUTIONS INC	556	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SULLIVAN COUNTY	715	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SULLIVAN COUNTY	223	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SUPERIOR SIGHTS & SOUNDS	242	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SWEDES FORD SHOPPING CENTER ACQUISITION, LLC	922	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SWEETWATER AUTHORITY	551	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
T&T ENTERPRISES LP	1033	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
TELECO INC	642	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
THEATER XTREME OF SPRINGFIELD	806	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
THURSTON COUNTY TREASURER	620	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
TIME MACHINE INC, THE	790	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

In re: Circuit City Stores, Inc, et al.
Case No. 08-35653 (KRH)

Sixth Omnibus Objection to 503(b)(9) Claims

Exhibit B - Claimants and Related Claims Subject To Sixth Omnibus Objection to Non-Goods 530(b)(9) Claims

Claim Holder	Claim	Exhibit
TKC TECHNOLOGY SOLUTIONS LLC	1389	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
TORRANCE, CITY OF	488	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
TOUCHPOINT RETAIL DESIGN INC	1101	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
TOWNE SQUARE PLAZA	573	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
TRC TEMPORARY SERVICE INC	1236	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
TREASURE VALLEY COFFEE INC	457	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
TRIMBLE & JEWELL	1029	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
TRUEFFECT INC	1312	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
TULLY MD, VINCENT	1134	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
TV TECK TELEVISION & VIDEO	891	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
UNITED WAY DESERT COMMUNITIES	588	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
UNIVERSAL PROTECTION SERVICE	5125	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
UNIVERSAL SURVEILLANCE SYSTEMS	680	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
USIS COMMERCIAL SERVICES INC	861	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
UTAH, STATE OF	610	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
VALLEY SQUARE I LP	232	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
VANGENT INC	438	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
VENTURI STAFFING PARTNERS	1161	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WARE ARCHITECTURE	993	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WARNER ROBINS, CITY OF	857	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WASHINGTON COUNTY ASSESSMENT & TAXATION	630	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WATKINS FLOWERS OF DISTINCTION	382	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WEBB BURNETT CORNBROOKS ET AL	1238	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WEBB, SUSANNA	1215	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WEIGEL, ROBERT	1049	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WEISER SECURITY SERVICES INC	873	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WERNER ENTERPRISES INC	1418	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WICOMICO COUNTY	1177	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WILBUR CO, J	490	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WILKINSON BARKER KNAUER LLP	1235	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WINN MOTORCOACH	880	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WOOD, MICHAEL	644	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WORKING MACHINES CORPORATION	1350	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WS STRATFORD LLC	200	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ZEE MEDICAL	367	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
4 NEWBURY DANVERS LLC THOMAS R WHITE 2185 WEST DRY CREEK ROAD HEALDSBURG, CA 95448	1102	Secured: Priority: 503(b)9: \$70,039.99 Unsecured: Total: \$70,039.99	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
A & M PEMBERTON PRO INSTALLS 4237 QUAILSHIRE CT CHESAPEAKE, VA 23321	694	Secured: Priority: 503(b)9: \$2,230.00 Unsecured: Total: \$2,230.00	12/09/2008	CIRCUIT CITY STORES, INC. (08-35653)
A/V INSTALLATIONS C O GRANT R MITCHELL 41 FIRST AVE APT 1 RARITAN, NJ 08869	1480	Secured: Priority: 503(b)9: \$11,415.00 Unsecured: Total: \$11,415.00	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
AA HOME SERVICES ATTN ANDREW FARLEY 570 TRESHAM RD COLUMBUS, OH 43230	1220	Secured: Priority: 503(b)9: \$18,000.00 Unsecured: Total: \$18,000.00	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
ABACUS CORP PO BOX 64743 BALTIMORE, MD 21264-4743	813	Secured: Priority: 503(b)9: \$17,467.36 Unsecured: Total: \$17,467.36	12/11/2008	CIRCUIT CITY STORES, INC. (08-35653)
ABSOLUTE SECURITY AGENCY INC 5515 N 7TH ST STE 5 346 PHOENIX, AZ 85014	979	Secured: Priority: 503(b)9: \$414.41 Unsecured: Total: \$414.41	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
ACCENT HOMES INC 14145 BRANDYWINE RD BRANDYWINE, MD 20613	896	Secured: Priority: 503(b)9: \$8,295.00 Unsecured: Total: \$8,295.00	12/10/2008	CIRCUIT CITY STORES, INC. (08-35653)
ACTION ANTENNA EARTH SATELLITE 4128 WASHINGTON BLVD BALTIMORE, MD 21227	1465	Secured: Priority: 503(b)9: \$10,465.00 Unsecured: Total: \$10,465.00	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
ACXIOM 4057 COLLECTION CTR DR CHICAGO, IL 60693	729	Secured: Priority: 503(b)9: \$72,316.27 Unsecured: Total: \$72,316.27	12/12/2008	CIRCUIT CITY STORES, INC. (08-35653)
ADTECH SOLUTIONS LLC 1880 MCFARLAND RD STE 100 ALPHARETTA, GA 30005	1447	Secured: Priority: 503(b)9: UNL Unsecured: Total: UNL	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
ADVOCATE OCCUPATIONAL HEALTH PO BOX 70003 CHICAGO, IL 60673-0003	1351	Secured: Priority: 503(b)9: \$262.00 Unsecured: Total: \$262.00	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
AIRS HUMAN CAPITAL SOLUTIONS INC 58 FOGG FARM RD WHITE RIVER JUNCTION, VT 05001	1336	Secured: Priority: 503(b)9: \$57,507.00 Unsecured: Total: \$57,507.00	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
AKAMAI TECHNOLOGIES INC 8 CAMBRIDGE CENTER CAMBRIDGE, MA 02142	1435	Secured: Priority: 503(b)9: \$12,330.89 Unsecured: Total: \$12,330.89	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
ALBEMARLE, COUNTY OF 401 MCINTIRE ROAD CHARLOTTESVILLE, VA 229014596	944	Secured: Priority: 503(b)9: \$1,555.35 Unsecured: Total: \$1,555.35	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
ALL ABOUT WIRING PO BOX 36486 ROCK HILL, SC 29732	1260	Secured: Priority: 503(b)9: \$14,865.00 Unsecured: Total: \$14,865.00	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)
ALLIED SYSTEMS INC 11680 S HARRELS FERRY BATON ROUGE, LA 70816	571	Secured: Priority: 503(b)9: \$84.00 Unsecured: Total: \$84.00	12/04/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
AMSTAR SAGE WESTMINSTER HOLDINGS LLC DBA THE WESTIN WESTMINSTER ATTN TONYA SMITH 10600 WESTMINSTER BLVD WESTMINSTER, CO 80020	527	Secured: Priority: 503(b)9: \$35,787.30 Unsecured: Total: \$35,787.30	11/25/2008	CIRCUIT CITY STORES, INC. (08-35653)
ANCHOR INSTALLATIONS LLC 6712 ELMWOOD AVE CHEYENNE, WY 82007	16	Secured: Priority: 503(b)9: \$2,315.00 Unsecured: Total: \$2,315.00	11/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
ANDERSON COUNTY TREASURER PO BOX 8002 ANDERSON, SC 29622-8002	607	Secured: Priority: 503(b)9: \$4,096.42 Unsecured: Total: \$4,096.42	12/04/2008	CIRCUIT CITY STORES, INC. (08-35653)
APEX SYSTEMS INC 3750 COLLECTIONS CTR DR CHICAGO, IL 60693	1399	Secured: Priority: 503(b)9: \$75,171.81 Unsecured: Total: \$75,171.81	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
APPLIED PREDICTIVE TECHNOLOGIES INC ATTN GENERAL COUNSEL 901 N STUART ST STE 1100 ARLINGTON, VA 22203-4141	1328	Secured: Priority: 503(b)9: \$8,333.33 Unsecured: Total: \$8,333.33	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
AQUA CHILL INC PO BOX 24742 TEMPE, AZ 85285-4742	468	Secured: Priority: 503(b)9: \$1,851.86 Unsecured: Total: \$1,851.86	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
AQUARIUS COMMUNICATIONS INC 205 11TH AVE N NAMPA, ID 83687	995	Secured: Priority: 503(b)9: \$273.00 Unsecured: Total: \$273.00	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
AQUENT 711 BOYLSTON ST BOSTON, MA 02116	925	Secured: Priority: 503(b)9: \$22,969.30 Unsecured: Total: \$22,969.30	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
ARKANSAS UNCLAIMED PROPERTY UNCLAIMED PROPERTY DIVISION LITTLE ROCK, AR 722011811	443	Secured: Priority: 503(b)9: \$4,367.81 Unsecured: Total: \$4,367.81	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
ARTITALIA GROUP INC 11755 RODOLPHE FORGET MONTREAL, QC H1E 7J8 CANADA	478	Secured: Priority: 503(b)9: \$4,218.78 Unsecured: Total: \$4,218.78	12/03/2008	CIRCUIT CITY PURCHASING COMPANY, LLC (08-35657)
ATTENSITY CORPORATION 178 S RIO GRANDE ST STE 350 SALT LAKE CITY, UT 84101	943	Secured: Priority: 503(b)9: \$27,796.41 Unsecured: Total: \$27,796.41	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
AUDIO INNOVATIONS INC 133 NE 91 ST KANSAS CITY, MO 64155	1050	Secured: Priority: 503(b)9: \$2,360.00 Unsecured: Total: \$2,360.00	12/11/2008	CIRCUIT CITY STORES, INC. (08-35653)
AUDIO VIDEO ARCHITECHS 15 W KERMAN AVE WHITEBORO, NY 13492	972	Secured: Priority: 503(b)9: \$1,535.00 Unsecured: Total: \$1,535.00	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
AUDIO VIDEO INSTALLATION SVCS RICHARD CARRILLO PO BOX 13471 EL PASO, TX 79913	201	Secured: Priority: 503(b)9: \$565.00 Unsecured: Total: \$565.00	12/05/2008	CIRCUIT CITY STORES, INC. (08-35653)
AUDIO VIDEO INSTALLATION SVCS RICHARD CARRILLO PO BOX 13471 EL PASO, TX 79913	202	Secured: Priority: 503(b)9: \$565.00 Unsecured: Total: \$565.00	12/05/2008	CIRCUIT CITY STORES, INC. (08-35653)
AUDIO VIDEO SOLUTIONS 7225 JONATHAN CR SALT LAKE CITY, UT 84121	750	Secured: Priority: 503(b)9: \$35,350.00 Unsecured: Total: \$35,350.00	11/28/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
AUTOLAND 4995 FISHER STREEET SAINT LAURENT, QC H4T 1J8 UNKNOWN	769	Secured: Priority: 503(b)9: \$7,380.00 Unsecured: Total: \$7,380.00	12/10/2008	CIRCUIT CITY STORES, INC. (08-35653)
AVSAT CONTINENTAL CORP 4607 48TH AVE WOODSIDE, NY 11377	1051	Secured: Priority: 503(b)9: \$40,700.00 Unsecured: Total: \$40,700.00	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)
BALLARD, WILLIAM 1080 ESTES FLORISSANT, MO 63031	1194	Secured: Priority: 503(b)9: \$2,715.00 Unsecured: Total: \$2,715.00	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
BANNER & WITCOFF LTD 1100 13TH ST NW STE 1200 WASHINGTON, DC 20005-4051	1003	Secured: Priority: 503(b)9: \$921.86 Unsecured: Total: \$921.86	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
BARCODING INCORPORATED PO BOX 758653 BALTIMORE, MD 21275-8653	1084	Secured: Priority: 503(b)9: \$9,727.35 Unsecured: Total: \$9,727.35	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
BASSETT & ASSOCIATES RW 621 E FOSTER AVE ROSELLE, IL 60172	383	Secured: Priority: 503(b)9: \$343.75 Unsecured: Total: \$343.75	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
BATON ROUGE, CITY OF PO BOX 2406 ATTN LT GOINS BATON ROUGE, LA 70821	655	Secured: Priority: 503(b)9: \$70.00 Unsecured: Total: \$70.00	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
BEARCOM WIRELESS WORLDWIDE PO BOX 200600 DALLAS, TX 753200600	385	Secured: Priority: 503(b)9: \$556.29 Unsecured: Total: \$556.29	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
BERKSHIRE WEST LLC PO BOX 510209 PHILADELPHIA, PA 19175-0209	805	Secured: Priority: 503(b)9: \$44,053.75 Unsecured: Total: \$44,053.75	12/11/2008	CIRCUIT CITY STORES, INC. (08-35653)
BETATRONICS INC 2518 MANAKIN RD MANAKIN SABOT, VA 23103	973	Secured: Priority: 503(b)9: \$4,280.67 Unsecured: Total: \$4,280.67	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
BNSF LOGISTICS LLC 2500 LOU MINK DR FORT WORTH, TX 76151	1032	Secured: Priority: 503(b)9: \$5,588.30 Unsecured: Total: \$5,588.30	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
BONNEY, STEPHANIE 251 REDMOND FERGUSON, MO 63135	1335	Secured: Priority: 503(b)9: \$2,370.00 Unsecured: Total: \$2,370.00	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
BOWMAN JR, JOHN 2329 ASHLEY PL DR ST CHARLES, MO 63303	1426	Secured: Priority: 503(b)9: \$697.50 Unsecured: Total: \$697.50	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
BOYER LAKE POINTE, LC 90 SOUTH 400 WEST SUITE 200 LAKE POINTE SHOPPING CENTER SALT LAKE CITY, UT 84101	1247	Secured: Priority: 503(b)9: \$41,731.03 Unsecured: Total: \$41,731.03	12/18/2008	CIRCUIT CITY STORES WEST COAST, INC. (08-35654)
BOYS & GIRLS CLUBS OF HARLINGEN PO BOX 1982 HARLINGEN, TX 78551	444	Secured: Priority: 503(b)9: \$2,500.00 Unsecured: Total: \$2,500.00	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
BRAXTON CLEANING SERVICE PO BOX 896 BEAR, DE 19701	1140	Secured: Priority: 503(b)9: \$7,633.90 Unsecured: Total: \$7,633.90	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
BRINKS INC PO BOX 101 031 ATLANTA, GA 30392	831	Secured: Priority: 503(b)9: \$27,059.59 Unsecured: Total: \$27,059.59	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)
BROTHERS FIVE OF JACKSONVILLE PO BOX 11407 BIRMINGHAM, AL 35246-5209	1501	Secured: Priority: 503(b)9: \$122,351.95 Unsecured: Total: \$122,351.95	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
BROWN PHOTOGRAPHY INC, SCOTT K 10971 EMERALD ROCK LN MECHANICSVILLE, VA 23116	934	Secured: Priority: 503(b)9: \$26,844.16 Unsecured: Total: \$26,844.16	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
BUREAU VERITAS CONSUMER PRODUCTS 100 NORTHPOINTE PKWY BUFFALO, NY 14228	812	Secured: Priority: 503(b)9: \$10,500.00 Unsecured: Total: \$10,500.00	12/11/2008	CIRCUIT CITY STORES, INC. (08-35653)
BUSINESS TO BUSINESS SOLUTIONS 3420 PUMP RD NO 406 RICHMOND, VA 23233-1111	503	Secured: Priority: 503(b)9: \$25,235.00 Unsecured: Total: \$25,235.00	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
BYRNE, CHERYL L 16588 WELLINGTON LAKES CIR FT MYERS, FL 33908	1339	Secured: Priority: 503(b)9: UNL Unsecured: Total: UNL	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
CABELL COUNTY COMMUNITY SVCS 724 TENTH AVE HUNTINGTON, WV 25701	619	Secured: Priority: 503(b)9: \$964.98 Unsecured: Total: \$964.98	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
CALHOUN COUNTY TAX COLLECTOR 1702 NOBLE ST STE 107 ANNISTON, AL 36201	1004	Secured: Priority: 503(b)9: \$276.50 Unsecured: Total: \$276.50	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
CAMPBELL PROPERTIES LP 1415 N LILAC DR STE 120 MINNEAPOLIS, MN 55422	1036	Secured: Priority: 503(b)9: \$36,645.00 Unsecured: Total: \$36,645.00	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
CAPARRA CENTER ASSOCIATES, S E PO BOX 9506 ATTN HUMBERTO CHARNECO/ROBERTO GONZALEZ SAN JUAN, PR 00908-9506	722	Secured: Priority: 503(b)9: \$33,036.37 Unsecured: Total: \$33,036.37	12/09/2008	CIRCUIT CITY STORES PR, LLC (08-35660)
CARRERA ARQUITECTOS PSC ACUARELA 100 STE 301 GUAYNOBO, PR 00969	598	Secured: Priority: 503(b)9: \$7,659.35 Unsecured: Total: \$7,659.35	12/04/2008	CIRCUIT CITY STORES, INC. (08-35653)
CC INVESTORS 1995 1 RIESER & ASSOCIATES LLC 130 W 2ND ST STE 1520 DAYTON, OH 45402-1519	1024	Secured: Priority: 503(b)9: \$47,642.28 Unsecured: Total: \$47,642.28	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
CC INVESTORS 1995 5 RIESER & ASSOCIATES LLC 7925 GRACELAND ST DAYTON, OH 45459-3834	1023	Secured: Priority: 503(b)9: \$43,558.65 Unsecured: Total: \$43,558.65	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
CE INTERACTIVE, INC 150 WEST 28TH STREET SUITE 404 NEW YORK, NY 10001	682	Secured: Priority: 503(b)9: \$424.26 Unsecured: Total: \$424.26	12/09/2008	CIRCUIT CITY STORES, INC. (08-35653)
CEJKA, AUREA 6146 ROCKEFELLER AVE SARASOTA, FL 34231	1461	Secured: Priority: 503(b)9: \$160.50 Unsecured: Total: \$160.50	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
CENTRAL PARKING SYSTEM INC PO BOX 790402 ACCT 0700149 1000 ST LOUIS, MO 63179-0402	1027	Secured: Priority: 503(b)9: \$4,764.00 Unsecured: Total: \$4,764.00	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
CHANNEL INTELLIGENCE INC 1180 CELEBRATION BLVD STE 101 CELEBRATION, FL 34747	955	Secured: Priority: 503(b)9: \$3,990.00 Unsecured: Total: \$3,990.00	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
CHASE HOME THEATER SOLUTIONS 15362 BODMAN RD MT ORAB, OH 45154	1326	Secured: Priority: 503(b)9: \$22,097.50 Unsecured: Total: \$22,097.50	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
CHUCKS AUTO & TRUCK REPAIR 240 N I ST LIVERMORE, CA 94551-3808	848	Secured: Priority: 503(b)9: \$484.84 Unsecured: Total: \$484.84	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)
CINEMA PROS INSTALLATIONS 10320 HIDDEN OAK DR SUNLAND, CA 91040	740	Secured: Priority: 503(b)9: \$2,715.00 Unsecured: Total: \$2,715.00	12/12/2008	CIRCUIT CITY STORES, INC. (08-35653)
CIRCUIT INVESTORS COLORADO LIMITED PARTNERSHIP RIESER & ASSOCIATES LLC 7925 GRACELAND ST DAYTON, OH 45459-3834	1025	Secured: Priority: 503(b)9: \$59,687.50 Unsecured: Total: \$59,687.50	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
CJM MANAGEMENT COMPANY 4198 ORCHARD LAKE RD STE 250 ORCHARD LAKE, MI 48323-1644	1369	Secured: Priority: 503(b)9: \$7,812.00 Unsecured: Total: \$7,812.00	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
CLARKSVILLE, CITY OF PO BOX 928 CLARKSVILLE, TN 37041	470	Secured: Priority: 503(b)9: \$637.00 Unsecured: Total: \$637.00	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
CLAYTON COUNTY 121 S MCDONOUGH ST TAX COMM COURTHOUSE ANNEX 3 2ND FL JONESBORO, GA 30236	510	Secured: Priority: 503(b)9: \$23,571.96 Unsecured: Total: \$23,571.96	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
CLINTS TV ATTN ZITA BRUNSON 4311 FAITH RD WICHITA FALLS, TX 76308	1105	Secured: Priority: 503(b)9: \$150.00 Unsecured: Total: \$150.00	12/09/2008	CIRCUIT CITY STORES, INC. (08-35653)
COLIERVILLE POLICE ALARM ENFORCEMENT UNIT 156 N ROWLETT ST COLLIERVILLE, TN 38017	714	Secured: Priority: 503(b)9: \$100.00 Unsecured: Total: \$100.00	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
COLONNADE, LLC RHONDA HUNSICKER C/O ALLIED PROPERTIES P O BOX 510304 PHILADELPHIA, PA 19175-0304	804	Secured: Priority: 503(b)9: \$101,393.04 Unsecured: Total: \$101,393.04	12/11/2008	CIRCUIT CITY STORES, INC. (08-35653)
COMMUNICATION AMERICA INC 4214 CANONGATE CT SPRINGHILL, FL 34609	1274	Secured: Priority: 503(b)9: \$8,691.00 Unsecured: Total: \$8,691.00	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)
COMMUNICATIONS WIRING INC 14390 ADAMSVILLE RD GREENWOOD, DE 19950	1270	Secured: Priority: 503(b)9: \$7,300.00 Unsecured: Total: \$7,300.00	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)
COMPACT POWER SYSTEMS JOSE CHAVEZ 7801 HAYVENHURST VAN NUYS, CA 91406	337	Secured: Priority: 503(b)9: UNL Unsecured: Total: UNL	11/21/2008	CIRCUIT CITY STORES, INC. (08-35653)
COMPUTER ASSOCIATES ATTN ROBERT AUSTEN 1 COMPUTER ASSOCIATES PLZ ISLANDIA, NY 117887000	1452	Secured: Priority: 503(b)9: \$38,547.60 Unsecured: Total: \$38,547.60	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
COMPUTER RESOURCES & TRAINING 60 MONTE VISTA DRIVE WAYNESVILLE, NC 28786	233	Secured: Priority: 503(b)9: UNL Unsecured: Total: UNL	11/28/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
CONSUMER VISION LLC 2110 UTE COURT ESTES PARK, CO 80517	330	Secured: Priority: 503(b)9: \$71,500.00 Unsecured: Total: \$71,500.00	11/21/2008	CIRCUIT CITY STORES, INC. (08-35653)
CONTAINERFREIGHT EIT LLC PO BOX 92829 LONG BEACH, CA 90809-2829	1063	Secured: Priority: 503(b)9: \$34,000.00 Unsecured: Total: \$34,000.00	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
CONVERGYS LEARNING SOLUTIONS 1450 SOLUTIONS CTR CHICAGO, IL 60677-1009	1092	Secured: Priority: 503(b)9: \$35,150.00 Unsecured: Total: \$35,150.00	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
COPIAH COUNTY CIRCUIT COURT CIRCUIT CLERK PO BOX 467 HAZLEHURST, MS 39083	1445	Secured: Priority: 503(b)9: UNL Unsecured: Total: UNL	11/28/2008	CIRCUIT CITY STORES, INC. (08-35653)
CORPORATE GRAPHICS INTERNATIONAL 1885 NORTHWAY DR N MANKATO, MN 56003	183	Secured: Priority: 503(b)9: \$17,641.45 Unsecured: Total: \$17,641.45	12/05/2008	CIRCUIT CITY STORES, INC. (08-35653)
CORPORATE PROPERTY DISPOSITIONS C O MIKE FOLIO 300 GALLERIA PKWY 12TH FL ATLANTA, GA 30339	984	Secured: Priority: 503(b)9: \$116,008.00 Unsecured: Total: \$116,008.00	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
CRANSTON, CITY OF CITY HALL CRANSTON, RI 02910	384	Secured: Priority: 503(b)9: \$2,935.27 Unsecured: Total: \$2,935.27	12/02/2008	CIRCUIT CITY STORES, INC. (08-35653)
CRANSTON, CITY OF TAX COLLECTOR PO BOX 1177 PROVIDENCE, RI 02901	890	Secured: Priority: 503(b)9: \$2,935.27 Unsecured: Total: \$2,935.27	12/10/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
CRAWFORD COMMUNICATIONS INC 925 WOODSIDE DR DELAND, FL 32720	1705	Secured: Priority: 503(b)9: \$5,810.00 Unsecured: Total: \$5,810.00	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
CRAWFORD COMMUNICATIONS INC 925 WOODSIDE DR DELAND, FL 32720	634	Secured: Priority: 503(b)9: \$5,810.00 Unsecured: Total: \$5,810.00	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
CRS INC PO BOX 2046 3810 MONROE ANSONVILLE RD MONROE, NC 28111	581	Secured: Priority: 503(b)9: \$19,148.25 Unsecured: Total: \$19,148.25	12/04/2008	CIRCUIT CITY STORES, INC. (08-35653)
CRYSTAL ROCK BOTTLED WATER 1050 BUCKINGHAM ST WATERTOWN, CT 06795-0998	487	Secured: Priority: 503(b)9: \$1,605.00 Unsecured: Total: \$1,605.00	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
CRYSTAL SPRINGS WATER 2151B DELAWARE AVE SANTA CRUZ, CA 95060	942	Secured: Priority: 503(b)9: \$564.74 Unsecured: Total: \$564.74	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
CULLIGAN DAYTONA BEACH PO BOX 9307 DAYTONA BEACH, FL 32120	819	Secured: Priority: 503(b)9: \$343.05 Unsecured: Total: \$343.05	12/12/2008	CIRCUIT CITY STORES, INC. (08-35653)
CUSHMAN & WAKEFIELD OF ILLINOIS INC 455 N CITYFRONT PLZ DR STE 2800 CHICAGO, IL 60611-5555	808	Secured: Priority: 503(b)9: \$4,627.00 Unsecured: Total: \$4,627.00	12/11/2008	CIRCUIT CITY STORES, INC. (08-35653)
CUSTOM DIESEL SERVICE INC 1513 25 E JONATHON ST ALLENTOWN, PA 18109	864	Secured: Priority: 503(b)9: \$15,459.21 Unsecured: Total: \$15,459.21	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
CUSTOM SYSTEMS INSTALLATION 2700 S TAYLOR AMARILLO, TX 79109	918	Secured: Priority: 503(b)9: \$2,805.00 Unsecured: Total: \$2,805.00	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
DEEP ROCK 2640 CALIFORNIA ST DENVER, CO 80205	564	Secured: Priority: 503(b)9: \$180.65 Unsecured: Total: \$180.65	12/04/2008	CIRCUIT CITY STORES, INC. (08-35653)
DELAWARE COUNTY TREASURER 140 SANDUSKY ST DELAWARE, OH 43015	1065	Secured: Priority: 503(b)9: UNL Unsecured: Total: UNL	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)
DG FASTCHANNEL INC PO BOX 951415 DALLAS, TX 75395-1415	689	Secured: Priority: 503(b)9: \$41,560.68 Unsecured: Total: \$41,560.68	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
DIAMOND AUDIO VIDEO LLC 8254 ROANOKE CT SEVERN, MD 21144	1486	Secured: Priority: 503(b)9: \$21,770.00 Unsecured: Total: \$21,770.00	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
DIGITAL ELECTRONIC SIGHT & SOUND 25354 PLEASANT RD ST CLOUD, MN 56301	1317	Secured: Priority: 503(b)9: \$767.00 Unsecured: Total: \$767.00	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
DIGITECH COMMUNICATIONS INC 27837 US HWY 19 N STE A CLEARWATER, FL 33761	846	Secured: Priority: 503(b)9: \$36,360.10 Unsecured: Total: \$36,360.10	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)
DIKEOU, DENO P DIKEOU REALTY 543 WYMORE ROAD N STE 106 MAITLAND, FL 32751	217	Secured: Priority: 503(b)9: \$16,974.18 Unsecured: Total: \$16,974.18	11/28/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
DILWORTH, HARRY 1746 WOODSTREAM ST LOUIS, MO 63138	1154	Secured: Priority: 503(b)9: \$735.00 Unsecured: Total: \$735.00	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
DISH DOCTORS, THE 6385 RT 96 VICTOR, NY 14564	1481	Secured: Priority: 503(b)9: \$330.00 Unsecured: Total: \$330.00	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
DOUGHERTY COUNTY TAX DEPT PO BOX 1827 ALBANY, GA 31702-9618	941	Secured: Priority: 503(b)9: \$31,143.13 Unsecured: Total: \$31,143.13	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
DOW LOHNES & ALBERTSON PLLC 1200 NEW HAMPSHIRE AVE NW STE 880 WASHINGTON, DC 20036-6802	832	Secured: Priority: 503(b)9: \$339.50 Unsecured: Total: \$339.50	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)
DUMONTS HOME THEATER INSTALLATIONS 20 MOUNTAIN VIEW DR FRANKLIN, NH 03285	787	Secured: Priority: 503(b)9: \$4,395.00 Unsecured: Total: \$4,395.00	12/11/2008	CIRCUIT CITY STORES, INC. (08-35653)
DUNN EDWARDS PAINTS PO BOX 30389 LOS ANGELES, CA 90030-0389	721	Secured: Priority: 503(b)9: \$1,548.08 Unsecured: Total: \$1,548.08	12/12/2008	CIRCUIT CITY STORES, INC. (08-35653)
DURHAM COUNTY PO BOX 3397 TAX COLLECTOR DURHAM, NC 27702	833	Secured: Priority: 503(b)9: \$3,300.34 Unsecured: Total: \$3,300.34	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)
EAST COAST AUDIO VIDEO PROS 1601 N HIGH ST MILLVILLE, NJ 08332	1322	Secured: Priority: 503(b)9: \$13,730.00 Unsecured: Total: \$13,730.00	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
EASTERN SECURITY CORP 419 PARK AVE SOUTH STE 1407 NEW YORK, NY 10016	1265	Secured: Priority: 503(b)9: \$146,667.34 Unsecured: Total: \$146,667.34	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)
EASY2 TECHNOLOGIES ATTN GEORGENE GODDARD ACCTG OFFICE MGR 1220 HURON RD E 7TH FL CLEVELAND, OH 44115	1077	Secured: Priority: 503(b)9: \$600.00 Unsecured: Total: \$600.00	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)
ECONOMIC RESEARCH SERVICES INC 4901 TOWER CT TALLAHASSEE, FL 32303	1273	Secured: Priority: 503(b)9: UNL Unsecured: Total: UNL	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)
ECONOMIC RESEARCH SERVICES INC 4901 TOWER CT TALLASSEE, FL 32303	945	Secured: Priority: 503(b)9: UNL Unsecured: Total: UNL	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
EMPIRE ENTERTAINMENT & TRAVEL 3 W PACES FERRY RD STE 203 ATLANTA, GA 30305	377	Secured: Priority: 503(b)9: \$2,451.60 Unsecured: Total: \$2,451.60	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
ENFIELD, TOWN OF 820 ENFIELD ST ENFIELD, CT 06082	1210	Secured: Priority: 503(b)9: \$5,692.16 Unsecured: Total: \$5,692.16	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
ESCAMBIA COUNTY TAX COLLECTOR PO BOX 1312 PENSACOLA, FL 32591	713	Secured: Priority: 503(b)9: \$4,999.79 Unsecured: Total: \$4,999.79	12/12/2008	CIRCUIT CITY STORES, INC. (08-35653)
EXECUTIVE REFRESHMENTS PO BOX 12408 DALLAS, TX 75225	724	Secured: Priority: 503(b)9: \$1,515.67 Unsecured: Total: \$1,515.67	12/09/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
EXPEDITER SERVICES INC URB LOS COLOBOS PARK 618 ALMENDRO ST CAROLINA, PR 00987	937	Secured: Priority: 503(b)9: \$3,635.50 Unsecured: Total: \$3,635.50	12/16/2008	CIRCUIT CITY STORES PR, LLC (08-35660)
EXTRA HELP INC 3911 W ERNESTINE DR MARION, IL 62959	1031	Secured: Priority: 503(b)9: \$56,322.34 Unsecured: Total: \$56,322.34	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
EZ SPREAD N LIFT INDUSTRIES 1815 BUCK RD FEASTERVILLE, PA 19053	161	Secured: Priority: 503(b)9: \$2,700.00 Unsecured: Total: \$2,700.00	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
FAIRFIELD, CITY OF 1000 WEBSTER STREET FAIRFIELD, CA 945334883	346	Secured: Priority: 503(b)9: \$210.20 Unsecured: Total: \$210.20	11/24/2008	CIRCUIT CITY STORES, INC. (08-35653)
FEATURE PRESENTATION AUDIO 11491 KENT WASHINGTON, MI 48094	734	Secured: Priority: 503(b)9: \$1,035.00 Unsecured: Total: \$1,035.00	12/12/2008	CIRCUIT CITY STORES, INC. (08-35653)
FENN, RICHARD 221 VILLAGE CREEK CT BALWIN, MO 63021	1047	Secured: Priority: 503(b)9: \$1,560.00 Unsecured: Total: \$1,560.00	12/11/2008	CIRCUIT CITY STORES, INC. (08-35653)
FIRE & SECURITY SYSTEMS INC 516 W CAMPUS DR ARLINGTON HTS, IL 60004	459	Secured: Priority: 503(b)9: UNL Unsecured: Total: UNL	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
FLORENCE COUNTY PO BOX 100501 FLORENCE, SC 29502-0501	1347	Secured: Priority: 503(b)9: \$3,121.63 Unsecured: Total: \$3,121.63	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
FLORENCE COUNTY PO BOX 100501 FLORENCE, SC 29502-0501	1362	Secured: Priority: 503(b)9: \$7,195.89 Unsecured: Total: \$7,195.89	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
FORRESTER RESEARCH INC DEPT CH 10334 PALATINE, IL 60055-0334	1122	Secured: Priority: 503(b)9: \$11,071.60 Unsecured: Total: \$11,071.60	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)
FORSYTHE SOLUTIONS GROUP INC 39219 TREASURY CENTER CHICAGO, IL 60694-9200	1217	Secured: Priority: 503(b)9: \$47,092.62 Unsecured: Total: \$47,092.62	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)
FRAZER GREENE UPCHURCH & BAKER PO BOX 1686 MOBILE, AL 36633	157	Secured: Priority: 503(b)9: \$1,474.39 Unsecured: Total: \$1,474.39	12/04/2008	CIRCUIT CITY STORES, INC. (08-35653)
G&R FALCON COMMUNICATIONS INC 9400 LAGUNA NIGUEL DRIVE NO 103 LAS VEGAS, NV 89134	989	Secured: Priority: 503(b)9: \$3,358.00 Unsecured: Total: \$3,358.00	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
GARFIELD HEIGHTS, CITY OF BUILDING DEPT 5407 TURNEY RD GARFIELD HEIGHTS, OH 44125	365	Secured: Priority: 503(b)9: UNL Unsecured: Total: UNL	11/24/2008	CIRCUIT CITY STORES, INC. (08-35653)
GEORGIA HOME THEATER & ELECTRICAL 130 DIAMOND DR ATHENS, GA 30605	1340	Secured: Priority: 503(b)9: \$4,095.00 Unsecured: Total: \$4,095.00	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
GET WIRED LLC 1849 SANDY SPRINGS RD DE PERE, WI 54115	887	Secured: Priority: 503(b)9: \$2,539.00 Unsecured: Total: \$2,539.00	12/10/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
GUILFORD COUNTY TAX COLLECTOR PO BOX 3328 GREENSBORO, NC 27402	839	Secured: Priority: 503(b)9: \$10,992.26 Unsecured: Total: \$10,992.26	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)
HALLMARK INSIGHTS ATTN EILEEN LUNDBERG 121 S EIGHTH ST STE 700 MINNEAPOLIS, MN 55402	1143	Secured: Priority: 503(b)9: \$579.90 Unsecured: Total: \$579.90	12/16/2008	CIRCUIT CITY PURCHASING COMPANY, LLC (08-35657)
HAMILTON COUNTY TREASURER 33 N NINTH ST NOBLESVILLE, IN 46060	255	Secured: Priority: 503(b)9: \$2,806.04 Unsecured: Total: \$2,806.04	12/03/2008	CIRCUIT CITY STORES, INC. (08-35653)
HAMILTON SECURITY & INVESTIGATIONS 4925 STONEFALLS CENTER STE C OFALLON, IL 62269	250	Secured: Priority: 503(b)9: \$19,505.50 Unsecured: Total: \$19,505.50	12/03/2008	CIRCUIT CITY STORES, INC. (08-35653)
HAMPTON INN 12909 NORTHWEST FWY HOUSTON, TX 77040	949	Secured: Priority: 503(b)9: UNL Unsecured: Total: UNL	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
HAMPTON INN & SUITES MERRIAM 7400 W FRONTAGE RD MERRIAM, KS 66203	1359	Secured: Priority: 503(b)9: \$939.75 Unsecured: Total: \$939.75	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
HAMPTON INN LAKEWOOD 3605 S WADSWORTH BLVD LAKEWOOD, CO 80235	440	Secured: Priority: 503(b)9: \$1,677.52 Unsecured: Total: \$1,677.52	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
HANNON RANCHES LTD PO BOX 1452 C/O COASTAL RIDGE MGMT CO LA MESA, CA 91944	1311	Secured: Priority: 503(b)9: \$2,517.00 Unsecured: Total: \$2,517.00	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
HARMONY AUDIO VIDEO SYSTEMS 651 A W LISBURN RD MECHANICSBURG, PA 17055	1292	Secured: Priority: 503(b)9: \$3,410.00 Unsecured: Total: \$3,410.00	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)
HARRYS CREATIVE CONCRETE COAT 517 ENDERBY RD CHULUOTA, FL 32766	256	Secured: Priority: 503(b)9: UNL Unsecured: Total: UNL	11/28/2008	CIRCUIT CITY STORES, INC. (08-35653)
HD CONNECT 220 N WADE AVENUE WASHINGTON, PA 15301	33	Secured: Priority: 503(b)9: \$4,430.00 Unsecured: Total: \$4,430.00	11/28/2008	CIRCUIT CITY STORES, INC. (08-35653)
HEILMAN & ASSOCIATES INC PO BOX 2183 UPPER MARLBORO, MD 20773-2183	1099	Secured: Priority: 503(b)9: \$8,375.00 Unsecured: Total: \$8,375.00	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
HERNANDO COUNTY 789 PROVIDENCE BLVD BROOKSVILLE, FL 34601	1706	Secured: Priority: 503(b)9: \$7,367.88 Unsecured: Total: \$7,367.88	12/12/2008	CIRCUIT CITY STORES, INC. (08-35653)
HIGH DEFINITION TECHNOLOGIES 10500 HWY 30 NO 205 COLLEGE STATION, TX 77845	950	Secured: Priority: 503(b)9: \$3,070.00 Unsecured: Total: \$3,070.00	12/19/2008	CC DISTRIBUTION COMPANY OF VIRGINIA, INC. (08-35659)
HOEFLE & FRERE JONES INC 611 BROADWAY RM 725 NEW YORK, NY 10012	621	Secured: Priority: 503(b)9: \$945.00 Unsecured: Total: \$945.00	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
HOGAN ASSESSMENT SYSTEMS INC PO BOX 21228 DEPT 55 TULSA, OK 74121	1231	Secured: Priority: 503(b)9: \$400.00 Unsecured: Total: \$400.00	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
HOLIDAY INN 205 REMINGTON BLVD BOLINGBROOK, IL 60440	700	Secured: Priority: 503(b)9: \$5,081.52 Unsecured: Total: \$5,081.52	12/09/2008	CIRCUIT CITY STORES, INC. (08-35653)
HOLIDAY INN EXPRESS ALLEN 205 N CENTRAL EXPY ALLEN, TX 75013	1380	Secured: Priority: 503(b)9: \$10,332.00 Unsecured: Total: \$10,332.00	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
HOME VIDEO SATELLITE 2776 C S CAMPBELL SPRINGFIELD, MO 65807	990	Secured: Priority: 503(b)9: \$3,600.00 Unsecured: Total: \$3,600.00	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
HS SERVICES 4505 SEMINOLE RD RICHLAND, GA 31825	1121	Secured: Priority: 503(b)9: \$3,095.00 Unsecured: Total: \$3,095.00	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)
IGATE GLOBAL SOLUTIONS LIMITED HANSON BRIDGETT LLP 425 MARKET ST 26TH FL SAN FRANCISCO, CA 94105	920	Secured: Priority: 503(b)9: \$222,125.00 Unsecured: Total: \$222,125.00	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
IMAGE PLUS ENTERPRISES LLC 915 SW 8TH AVE AMARILLO, TX 79101	145	Secured: Priority: 503(b)9: \$1,630.00 Unsecured: Total: \$1,630.00	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
IN YOUR EAR MUSIC & RECORDING ATTN TERRY L STROUD 1813 E BROAD ST RICHMOND, VA 23223	497	Secured: Priority: 503(b)9: \$21,334.78 Unsecured: Total: \$21,334.78	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
JACKSON LEWIS LLP ATTN ANNE KRUPMAN 1 N BROADWAY WHITE PLAINS, NY 10601	743	Secured: Priority: 503(b)9: \$1,336.50 Unsecured: Total: \$1,336.50	12/12/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
JEC HOME INTERIORS 13 WILSHIRE LN PELHAM, NH 03076	185	Secured: Priority: 503(b)9: \$4,220.00 Unsecured: _____ Total: \$4,220.00	12/05/2008	CIRCUIT CITY STORES, INC. (08-35653)
JEFFERSON HOTEL, THE PO BOX 758664 BALTIMORE, MD 21275	1370	Secured: Priority: 503(b)9: \$12,664.47 Unsecured: _____ Total: \$12,664.47	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
JEFFERSON, THE FRANKLIN & ADAMS STREETS RICHMOND, VA 23220	50	Secured: Priority: 503(b)9: \$12,664.47 Unsecured: _____ Total: \$12,664.47	11/25/2008	CIRCUIT CITY STORES, INC. (08-35653)
JOBCONNECTION SERVICES INC 179 DELAWARE AVE PALMERTON, PA 18071	1193	Secured: Priority: 503(b)9: \$323.72 Unsecured: _____ Total: \$323.72	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
JORGE P SALA LAW OFFICES COND SAN VICENTE 8169 CALLE CONCORDIA STE 102 PONCE, PR 00717-1556	999	Secured: Priority: 503(b)9: \$313.50 Unsecured: _____ Total: \$313.50	12/16/2008	CIRCUIT CITY STORES PR, LLC (08-35660)
JP ASSOCIATES 100 NAAMANS RD STE 5F CLAYMONT, DE 19703	1119	Secured: Priority: 503(b)9: \$533.99 Unsecured: _____ Total: \$533.99	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
JP ASSOCIATES ATTN JOHN GOODWIN 100 NAAMANS RD STE 5F CLAYMONT, DE 19703	1109	Secured: Priority: 503(b)9: \$8,103.00 Unsecured: _____ Total: \$8,103.00	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
JP ASSOCIATES ATTN JOHN GOODWIN 100 NAAMANS RD STE 5F CLAYMONT, DE 19703	1111	Secured: Priority: 503(b)9: \$630.00 Unsecured: _____ Total: \$630.00	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
JP ASSOCIATES ATTN JOHN GOODWIN 100 NAAMANS RD STE 5F CLAYMONT, DE 19703	1114	Secured: Priority: 503(b)9: \$8,040.00 Unsecured: Total: \$8,040.00	12/17/2008	CIRCUIT CITY PURCHASING COMPANY, LLC (08-35657)
JP ASSOCIATES ATTN JOHN GOODWIN 100 NAAMANS RD STE 5F CLAYMONT, DE 19703	1110	Secured: Priority: 503(b)9: \$8,113.00 Unsecured: Total: \$8,113.00	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
JP ASSOCIATES ATTN JOHN GOODWIN 100 NAAMANS RD STE 5F CLAYMONT, DE 19703	1116	Secured: Priority: 503(b)9: \$8,040.00 Unsecured: Total: \$8,040.00	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
JP ASSOCIATES ATTN JOHN GOODWIN 100 NAAMANS RD STE 5F CLAYMONT, DE 19703	1118	Secured: Priority: 503(b)9: \$8,298.00 Unsecured: Total: \$8,298.00	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
JP ASSOCIATES ATTN JOHN GOODWIN 100 NAAMANS RD STE 5F CLAYMONT, DE 19703	1108	Secured: Priority: 503(b)9: \$8,232.00 Unsecured: Total: \$8,232.00	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
JP ASSOCIATES ATTN JOHN GOODWIN 100 NAAMANS RD STE 5F CLAYMONT, DE 19703	1113	Secured: Priority: 503(b)9: \$866.00 Unsecured: Total: \$866.00	12/17/2008	CIRCUIT CITY PURCHASING COMPANY, LLC (08-35657)
JP ASSOCIATES ATTN JOHN GOODWIN 100 NAAMANS RD STE 5F CLAYMONT, DE 19703	1112	Secured: Priority: 503(b)9: \$839.00 Unsecured: Total: \$839.00	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
JP ASSOCIATES ATTN JOHN GOODWIN 100 NAAMANS RD STE 5F CLAYMONT, DE 19703	1115	Secured: Priority: 503(b)9: \$8,310.00 Unsecured: Total: \$8,310.00	12/17/2008	CIRCUIT CITY PURCHASING COMPANY, LLC (08-35657)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
JP ASSOCIATES ATTN JOHN GOODWIN 100 NAAMANS RD STE 5F CLAYMONT, DE 19703	1117	Secured: Priority: 503(b)9: \$8,113.00 Unsecured: Total: \$8,113.00	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
JP ASSOCIATES ATTN JOHN GOODWIN 100 NAAMANS RD STE 5F CLAYMONT, DE 19703	1107	Secured: Priority: 503(b)9: \$537.88 Unsecured: Total: \$537.88	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
JP ASSOCIATES ATTN JOHN GOODWIN 100 NAAMANS RD STE 5F CLAYMONT, DE 19703	1106	Secured: Priority: 503(b)9: \$1,633.23 Unsecured: Total: \$1,633.23	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
JS UNLIMITED INC 9351 HEDGESTONE CT RIVERSIDE, CA 92508	1372	Secured: Priority: 503(b)9: \$46,500.00 Unsecured: Total: \$46,500.00	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
K&W COMMUNICATIONS 1308 N 2ND ST ALTOONA, PA 16602	994	Secured: Priority: 503(b)9: \$1,405.00 Unsecured: Total: \$1,405.00	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
KEMPER SATELLITE SYSTEMS 1270 BOONE INDUSTRIAL COLUMBIA, MO 65202	1044	Secured: Priority: 503(b)9: \$563.00 Unsecured: Total: \$563.00	12/09/2008	CIRCUIT CITY STORES, INC. (08-35653)
KENOSHA HOSPITAL & MEDICAL CTR 6308 8TH AVE ATTN BUSINESS OFFICE KENOSHA, WI 53143	424	Secured: Priority: 503(b)9: \$648.30 Unsecured: Total: \$648.30	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
KING COUNTY FINANCE DIVISION 500 4TH AVE NO 600 SEATTLE, WA 981042387	1095	Secured: Priority: 503(b)9: \$95,000.00 Unsecured: Total: \$95,000.00	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
KING COUNTY TREASURY 500 FOURTH AVE ROOM 600 SEATTLE, WA 98104-2387	1104	Secured: Priority: 503(b)9: \$4,847.24 Unsecured: Total: \$4,847.24	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
LABOR READY INC PO BOX 2910 TACOMA, WA 98401	409	Secured: Priority: 503(b)9: \$28,456.44 Unsecured: Total: \$28,456.44	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
LAFAYETTE CONSOLIDATED GOVMT PO BOX 4308 ATTN ALARM ENFORCEMENT LAFAYETTE, LA 70502	235	Secured: Priority: 503(b)9: \$100.00 Unsecured: Total: \$100.00	11/28/2008	CIRCUIT CITY STORES, INC. (08-35653)
LAUREL RIDGE BOTTLING CO 1600 MORRELL AVE CONNELLSVILLE, PA 15425	412	Secured: Priority: 503(b)9: \$111.21 Unsecured: Total: \$111.21	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
LAWSON, ALFRED 9400 GLASCOW DR FREDERICKSBURG, VA 22408	625	Secured: Priority: 503(b)9: \$199.99 Unsecured: Total: \$199.99	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
LEBEN FAMILY LP 4001 N TAMiami TRAIL CO NORTHERN TRUST BANK NAPLES, FL 34103	1368	Secured: Priority: 503(b)9: \$103,039.15 Unsecured: Total: \$103,039.15	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
LEE COUNTY TAX COLLECTOR PO BOX 271 TUPELO, MS 38802	609	Secured: Priority: 503(b)9: \$26,898.24 Unsecured: Total: \$26,898.24	12/04/2008	CIRCUIT CITY STORES, INC. (08-35653)
LEGAL TAX SERVICE INC PO BOX 10060 PITTSBURGH, PA 15236-6060	636	Secured: Priority: 503(b)9: \$1,738.04 Unsecured: Total: \$1,738.04	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
LEONE, MARK 1821 ENGLISH OAK DR OFALLON, MO 63367	1427	Secured: Priority: 503(b)9: \$765.00 Unsecured: Total: \$765.00	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
LEXINGTON COUNTY TREASURER 212 SOUTH LAKE DR LEXINGTON, SC 29072	1165	Secured: Priority: 503(b)9: \$6,333.70 Unsecured: Total: \$6,333.70	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
LIEBERMAN RESEARCH WORLDWIDE 1900 AVENUE OF THE STARS STE 1500 LOS ANGELES, CA 90067	246	Secured: Priority: 503(b)9: \$34,400.00 Unsecured: Total: \$34,400.00	12/03/2008	CIRCUIT CITY STORES, INC. (08-35653)
LIL ANTHONYS PIZZA 205 N HWY 27 MINNEOLA, FL 34715	456	Secured: Priority: 503(b)9: \$263.00 Unsecured: Total: \$263.00	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
LINKED COMMUNICATIONS 140 EAGLE LN WETUMKA, AL 36092	1316	Secured: Priority: 503(b)9: \$9,645.00 Unsecured: Total: \$9,645.00	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
LOGIC INFORMATION SYSTEMS 5814 BLACKSHIRE PATH INVER GROVE HEIGHTS, MN 55076	1354	Secured: Priority: 503(b)9: \$53,239.14 Unsecured: Total: \$53,239.14	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
MAC TRANSPORTATION INC PO BOX 1024 GUASTI, CA 91743	631	Secured: Priority: 503(b)9: \$62,571.00 Unsecured: Total: \$62,571.00	11/28/2008	CIRCUIT CITY STORES, INC. (08-35653)
MANCO ABBOTT LLC PO BOX 9440 FRESNO, CA 93792-9440	1264	Secured: Priority: 503(b)9: \$1,743.92 Unsecured: Total: \$1,743.92	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
MARKET FORCE INFORMATION 1877 BROADWAY STE 706 BOULDER, CO 80302	648	Secured: Priority: 503(b)9: \$37,189.00 Unsecured: Total: \$37,189.00	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
MARKET HEIGHTS, LTD ATTN ADAM TECKMAN 2001 ROSS AVE STE 4601 DALLAS, TX 75201	1093	Secured: Priority: 503(b)9: \$27,908.00 Unsecured: Total: \$27,908.00	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
MARTIN COUNTY TAX COLLECTOR FALSE ALARM UNIT 3485 SE WILLOUGHBY BLVD STUART, FL 34994	666	Secured: Priority: 503(b)9: \$50.00 Unsecured: Total: \$50.00	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
MCELROY INSTALLATIONS 2600 E SOUTHLAKE STE 120 PMB 101 SOUTHLAKE, TX 76092	1423	Secured: Priority: 503(b)9: \$16,477.00 Unsecured: Total: \$16,477.00	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)
MERCER ATTN JOANNE FLOWERS 777 S FIGUEROA ST STE 1900 LOS ANGELES, CA 90017	348	Secured: Priority: 503(b)9: \$217,830.00 Unsecured: Total: \$217,830.00	11/24/2008	CIRCUIT CITY STORES, INC. (08-35653)
MILLBURY, TOWN OF DEPT OF WEIGHTS & MEASURES 127 ELM ST MILLBURY, MA 01527	996	Secured: Priority: 503(b)9: \$500.00 Unsecured: Total: \$500.00	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
MILLER, LADONNA CARTER COUNTY TREASURER 20 B ST SW RM 104 ARDMORE, OK 73401-6499	1005	Secured: Priority: 503(b)9: \$118,344.12 Unsecured: Total: \$118,344.12	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
MOUNTAIN MIST WATER PO BOX 44427 TACOMA, WA 984440427	392	Secured: Priority: 503(b)9: \$175.52 Unsecured: Total: \$175.52	12/02/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
MOUNTAIN MIST WATER PO BOX 44427 TACOMA, WA 984440427	393	Secured: Priority: 503(b)9: \$88.84 Unsecured: Total: \$88.84	12/02/2008	CIRCUIT CITY STORES, INC. (08-35653)
MOUNTAIN MIST WATER PO BOX 44519 TACOMA, WA 98444	394	Secured: Priority: 503(b)9: \$309.33 Unsecured: Total: \$309.33	12/02/2008	CIRCUIT CITY STORES, INC. (08-35653)
MURRIETA, CITY OF 1 TOWN SQUARE 24601 JEFFERSON AVE MURRIETA, CA 92562	603	Secured: Priority: 503(b)9: \$600.00 Unsecured: Total: \$600.00	12/04/2008	CIRCUIT CITY STORES WEST COAST, INC. (08-35654)
MUSTANG MICROSYSTEMS ATTN BILL MOLLOY CONTROLLER 104 SOUTH ST HOPKINTON, MA 01748	543	Secured: Priority: 503(b)9: \$11,553.39 Unsecured: Total: \$11,553.39	11/26/2008	CIRCUIT CITY STORES, INC. (08-35653)
N GENIUS SOLUTIONS INC 88 W SCHILER 1809 CHICAGO, IL 60610	876	Secured: Priority: 503(b)9: \$8,885.00 Unsecured: Total: \$8,885.00	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
NAPA AUTO PARTS OF MARION 2310 W MAIN MARION, IL 62959	225	Secured: Priority: 503(b)9: \$798.79 Unsecured: Total: \$798.79	11/28/2008	CIRCUIT CITY STORES, INC. (08-35653)
NASH COUNTY TAX COLLECTOR PO BOX 1070 CHARLOTTE, NC 28201	415	Secured: Priority: 503(b)9: \$2,619.72 Unsecured: Total: \$2,619.72	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
NATICK, TOWN OF 13 E CENTRAL ST NATICK, MA 01760	2227	Secured: Priority: 503(b)9: \$294.80 Unsecured: Total: \$294.80	12/29/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
NATIONAL SERVICE ALLIANCE 105 WARD HILL AVE HAVERHILL, MA 01839	1038	Secured: Priority: 503(b)9: \$50,886.95 Unsecured: Total: \$50,886.95	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
NATIONWIDE CONSULTING CO PO BOX 548 65 HARRISTOWN RD GLEN ROCK, NJ 07452	1519	Secured: Priority: 503(b)9: \$3,250.00 Unsecured: Total: \$3,250.00	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
NETREADY HOME 12048 SW US HWY 54 ANDOVER, KS 67002	1207	Secured: Priority: 503(b)9: \$520.00 Unsecured: Total: \$520.00	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
NEVAEH ELECTRONICS 1182 OLD BOONES CRK RD JONESBOROUGH, TN 37659	485	Secured: Priority: 503(b)9: \$3,530.00 Unsecured: Total: \$3,530.00	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
NEW AGE ELECTRONICS INC 339 CR 4 SCOBAY, MS 38953	1306	Secured: Priority: 503(b)9: \$2,670.00 Unsecured: Total: \$2,670.00	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)
NEW JORDAN LANES INC, THE 731 JORDAN PKY WHITEHALL, PA 18052	1083	Secured: Priority: 503(b)9: \$1,352.05 Unsecured: Total: \$1,352.05	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
NEW PENN MOTOR EXPRESS INC PO BOX 630 625 S FIFTH AVE LEBANON, PA 17042-0630	238	Secured: Priority: 503(b)9: \$491.81 Unsecured: Total: \$491.81	11/28/2008	CIRCUIT CITY STORES, INC. (08-35653)
NEW YORK CITY DEPT OF FINANCE 59 MAIDEN LN NEW YORK, NY 10038	1081	Secured: Priority: 503(b)9: \$940.31 Unsecured: Total: \$940.31	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
NEWINGTON, TOWN OF 131 CEDAR ST TOWN HALL NEWINGTON, CT 06111	716	Secured: Priority: 503(b)9: \$58,213.67 Unsecured: Total: \$58,213.67	12/12/2008	CIRCUIT CITY STORES, INC. (08-35653)
NEWPORT BEACH, CITY OF 3300 NEWPORT BLVD NEWPORT BEACH, CA 92658-8195	1145	Secured: Priority: 503(b)9: \$300.00 Unsecured: Total: \$300.00	12/16/2008	CIRCUIT CITY STORES WEST COAST, INC. (08-35654)
NEWPORT BEACH, CITY OF PO BOX 1768 3300 NEWPORT BLVD NEWPORT BEACH, CA 92658-8195	1146	Secured: Priority: 503(b)9: \$591.00 Unsecured: Total: \$591.00	12/16/2008	CIRCUIT CITY STORES WEST COAST, INC. (08-35654)
NEXICORE SERVICES HARTFORD COMPUTER GROUP DEPT 9775 LOS ANGELES, CA 90084-9775	753	Secured: Priority: 503(b)9: \$79,100.00 Unsecured: Total: \$79,100.00	12/12/2008	CIRCUIT CITY STORES, INC. (08-35653)
NIELSEN IAG INC 345 PARK AVE S 12TH FL NEW YORK, NY 10010	553	Secured: Priority: 503(b)9: \$30,000.00 Unsecured: Total: \$30,000.00	11/28/2008	CIRCUIT CITY STORES, INC. (08-35653)
NIXON PEABODY LLP 100 SUMMER ST BOSTON, MA 02110	1258	Secured: Priority: 503(b)9: \$2,600.79 Unsecured: Total: \$2,600.79	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)
NORTH ATTLEBORO MARKETPLACE II, L L C MARK BRIGGS C/O CARPIONATO PROPERTIES INC 1414 ATWOOD AVENUE SUITE 260 JOHNSTON, RI 02919	1313	Secured: Priority: 503(b)9: \$47,307.58 Unsecured: Total: \$47,307.58	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
NORTHERN CALIFORNIA COMPACTORS PO BOX 5489 PLEASANTON, CA 94566-1489	821	Secured: Priority: 503(b)9: \$382.70 Unsecured: Total: \$382.70	12/12/2008	CIRCUIT CITY STORES, INC. (08-35653)
NOVI, CITY OF 45125 WEST TEN MILE ROAD NOVI, MI 48375	639	Secured: Priority: 503(b)9: \$380.00 Unsecured: Total: \$380.00	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
ONQ SOLUTIONS INC 1505 WOODSIDE RD REDWOOD CITY, CA 94061	885	Secured: Priority: 503(b)9: \$8,500.00 Unsecured: Total: \$8,500.00	12/10/2008	CIRCUIT CITY STORES, INC. (08-35653)
ORANGE, TOWN OF 617 ORANGE CTR RD ACCOUNTING DEPT ORANGE, CT 06477-2499	611	Secured: Priority: 503(b)9: \$38,936.63 Unsecured: Total: \$38,936.63	12/04/2008	CIRCUIT CITY STORES, INC. (08-35653)
PACIFIC HARBOR EQUITIES LLC 3000 PABLO KISEL BLVD STE 300C C/O R&R HOPE PROPERTIES LP BROWNSVILLE, TX 78526	1208	Secured: Priority: 503(b)9: \$47,575.59 Unsecured: Total: \$47,575.59	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
PAUL PLEVIN SULLIVAN ET AL 401 B ST 10TH FL SAN DIEGO, CA 92101	1295	Secured: Priority: 503(b)9: \$2,588.79 Unsecured: Total: \$2,588.79	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)
PC DOCTOR INC 9805 DOUBLE R BLVD STE 301 RENO, NV 89521	400	Secured: Priority: 503(b)9: \$28,020.59 Unsecured: Total: \$28,020.59	12/02/2008	CIRCUIT CITY STORES, INC. (08-35653)
PENGATE HANDLING SYSTEMS INC 3 INTERCHANGE PL YORK, PA 17403	448	Secured: Priority: 503(b)9: \$74.00 Unsecured: Total: \$74.00	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
PENSKE PO BOX 827380 PHILADELPHIA, PA 19182	1272	Secured: Priority: 503(b)9: \$85,923.68 Unsecured: Total: \$85,923.68	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)
PERFORMANCE PRINTING CORP BOX 96 0175 FCC LLC FIRST CAPITAL OKLAHOMA CITY, OK 73196	1411	Secured: Priority: 503(b)9: \$105,123.80 Unsecured: Total: \$105,123.80	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)
PINKERTON CONSULTING & INVEST 2 CAMPUS DR PARSIPPANY, NJ 07054	1227	Secured: Priority: 503(b)9: \$6,722.63 Unsecured: Total: \$6,722.63	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
PIONEER TITLE ONE COLUMBUS CENTER STE 400 VIRGINIA BEACH, VA 23462	1152	Secured: Priority: 503(b)9: \$2,100.00 Unsecured: Total: \$2,100.00	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
PLAN IT INTERACTIVE INC 150 W INDUSTRIAL WAY BENICIA, CA 94510	162	Secured: Priority: 503(b)9: \$5,966.00 Unsecured: Total: \$5,966.00	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
PLATINUM HOME THEATER INSTALLATION 14335 IVEY AVE FONTANA, CA 92335	1278	Secured: Priority: 503(b)9: \$4,700.00 Unsecured: Total: \$4,700.00	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)
PLUCK 200 ACADEMY DR SUITE 120 AUSTIN, TX 78704	1071	Secured: Priority: 503(b)9: \$5,000.00 Unsecured: Total: \$5,000.00	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
PORTABLE COMMUNICATION SOLUTIONS 6819 LIMA RD FORT WAYNE, IN 46818	1308	Secured: Priority: 503(b)9: \$1,025.00 Unsecured: Total: \$1,025.00	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
PRECISION CAMERA REPAIR 3 ANNGINA DR ENFIELD, CT 06082	872	Secured: Priority: 503(b)9: \$106.36 Unsecured: Total: \$106.36	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
PREMIER HOME TECHNICIANS 21752 NORTH 86TH LANE PEORIA, AZ 85382	1252	Secured: Priority: 503(b)9: \$25,549.00 Unsecured: Total: \$25,549.00	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)
PRO IMAGE INSTALLERS INC 1970 HWY 87 STE 101 NAVARRE, FL 32566	770	Secured: Priority: 503(b)9: \$978.00 Unsecured: Total: \$978.00	12/10/2008	CIRCUIT CITY PURCHASING COMPANY, LLC (08-35657)
PROCTER & GAMBLE DIST COMPANY C O MARY TRAHAN 8500 GOVERNORS HILL DR COLUMBUS, OH 45249	726	Secured: Priority: 503(b)9: UNL Unsecured: Total: UNL	12/12/2008	CIRCUIT CITY STORES, INC. (08-35653)
PROFESSIONAL LIVERY 521 D PROGRESS DR LINTHICUM, MD 21090	1169	Secured: Priority: 503(b)9: \$3,151.66 Unsecured: Total: \$3,151.66	12/10/2008	CIRCUIT CITY STORES, INC. (08-35653)
PROFESSIONAL SATELLITE INSTALLS 41 BRIAN DR CARLISLE, PA 17015	878	Secured: Priority: 503(b)9: \$6,715.00 Unsecured: Total: \$6,715.00	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
PROTECH INSTALLATION SERVICE 1241 MIDWAY RD WILLIAMSON, GA 30292	1384	Secured: Priority: 503(b)9: \$11,265.00 Unsecured: Total: \$11,265.00	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
PURI, SUNIL 6801 SPRING CREEK RD ROCKFORD, IL 61114	1455	Secured: Priority: 503(b)9: \$1,818.70 Unsecured: Total: \$1,818.70	12/03/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
QUALITY CONNECTIONS INC 23 IVY CREEK LN FREDERICKSBURG, VA 22405	1303	Secured: Priority: 503(b)9: \$2,660.00 Unsecured: Total: \$2,660.00	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)
QUALITY LOCKSMITH OF CENTRAL FLORIDA INC 478 E ALTAMONTE DR STE 108 PMB 540 ALTAMONTE SPRINGS, FL 32701	727	Secured: Priority: 503(b)9: \$282.36 Unsecured: Total: \$282.36	12/09/2008	CC DISTRIBUTION COMPANY OF VIRGINIA, INC. (08-35659)
QUALXSERV LLC 836 NORTH ST TEWKSBURY, MA 01876	981	Secured: Priority: 503(b)9: \$28,965.00 Unsecured: Total: \$28,965.00	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
QUIZNOS CLASSIC SUBS 402 E PLAZA DR CARTERVILLE, IL 62918	580	Secured: Priority: 503(b)9: \$300.82 Unsecured: Total: \$300.82	12/04/2008	CIRCUIT CITY STORES, INC. (08-35653)
RAMADA LIMITED HOTEL 2989 HAMILTON BLVD S PLAINFIELD, NJ 07080	795	Secured: Priority: 503(b)9: \$1,725.00 Unsecured: Total: \$1,725.00	12/11/2008	CIRCUIT CITY STORES, INC. (08-35653)
RANGER AMERICAN OF PR PO BOX 29105 SAN JUAN, PR 00929-0105	671	Secured: Priority: 503(b)9: \$13,096.70 Unsecured: Total: \$13,096.70	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
REGIONAL INCOME TAX AGENCY ATTN LEGAL DEPT PO BOX 470537 BROADVIEW HEIGHTS, OH 44147	649	Secured: Priority: 503(b)9: \$2,181.81 Unsecured: Total: \$2,181.81	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
REVELWOOD INC 14 WALSH DR STE 303 PARSIPPANY, NJ 07054	921	Secured: Priority: 503(b)9: \$466.24 Unsecured: Total: \$466.24	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
RIVAL WATCH 710 LAKEWAY DR STE 135 SUNNYVALE, CA 94085-4062	51	Secured: Priority: 503(b)9: \$3,650.00 Unsecured: Total: \$3,650.00	11/25/2008	CIRCUIT CITY STORES, INC. (08-35653)
RIVER CITY BLDG MAINTENANCE PO BOX 6001 MIDLOTHIAN, VA 23112	695	Secured: Priority: 503(b)9: \$36,834.46 Unsecured: Total: \$36,834.46	12/09/2008	CIRCUIT CITY STORES, INC. (08-35653)
ROCKDALE COUNTY TAX COMMISSION PO DRAWER 1497 CONYERS, GA 30012	696	Secured: Priority: 503(b)9: \$27,916.52 Unsecured: Total: \$27,916.52	12/09/2008	CIRCUIT CITY STORES, INC. (08-35653)
RPM TECHNOLOGIES & SATELLITE LP 3610 SHIRE BLVD 106 RICHARDSON, TX 75082	34	Secured: Priority: 503(b)9: \$14,425.00 Unsecured: Total: \$14,425.00	11/28/2008	CIRCUIT CITY STORES, INC. (08-35653)
RYAN, BOB 1810 RYANDALE RD RICHMOND, VA 23233	1360	Secured: Priority: 503(b)9: \$333.11 Unsecured: Total: \$333.11	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
SAFETY & SECURITY SERVICES INC 416 NW 8TH OKLAHOMA CITY, OK 73102	843	Secured: Priority: 503(b)9: \$12,710.98 Unsecured: Total: \$12,710.98	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)
SAFETY KLEEN 5360 LEGACY DR BLDG 2 STE 100 PLANO, TX 75024	678	Secured: Priority: 503(b)9: \$1,035.10 Unsecured: Total: \$1,035.10	12/09/2008	CIRCUIT CITY STORES, INC. (08-35653)
SARETSKY HART MICHAELS & GOULD 995 S ETON BIRMINGHAM, MI 48009	142	Secured: Priority: 503(b)9: UNL Unsecured: Total: UNL	11/28/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
SATELLITE SOLUTIONS 752 S BIRD ST SUN PRAIRIE, WI 53590	1205	Secured: Priority: 503(b)9: \$2,704.50 Unsecured: Total: \$2,704.50	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
SBLM ARCHITECTS PC 151 W 26TH ST NEW YORK, NY 10001	574	Secured: Priority: 503(b)9: \$90,932.52 Unsecured: Total: \$90,932.52	12/04/2008	CIRCUIT CITY STORES, INC. (08-35653)
SCHNEIDER SERVICES INC PO BOX 2545 GREEN BAY, WI 54306-2545	376	Secured: Priority: 503(b)9: \$4,769.60 Unsecured: Total: \$4,769.60	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
SCHOONOVER, PHILIP J 2146 OYSTER HARBORS OSTERVILLE, MA 02655	2304	Secured: Priority: 503(b)9: UNL Unsecured: Total: UNL	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
SCHOONOVER, PHILIP J 2146 OYSTER HARBORS OSTERVILLE, MA 02655	1329	Secured: Priority: 503(b)9: UNL Unsecured: Total: UNL	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
SECURITY ARMORED CAR SERV INC 1022 SOUTH NINTH ST ST LOUIS, MO 63104	1424	Secured: Priority: 503(b)9: \$23,350.00 Unsecured: Total: \$23,350.00	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
SECURITY RESOURCES SRI CORPORATE CENTER 1155 MARLKRESS RD CHERRY HILL, NJ 08003	1136	Secured: Priority: 503(b)9: \$634.19 Unsecured: Total: \$634.19	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)
SELBYS HOME THEATER LLC 5444 E INDIANA ST NO 211 EVANSVILLE, IN 47715	1230	Secured: Priority: 503(b)9: \$1,043.00 Unsecured: Total: \$1,043.00	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
SETLIFF & HOLLAND PC 4940 DOMINION BLVD GLEN ALLEN, VA 23060	919	Secured: Priority: 503(b)9: \$1,389.03 Unsecured: Total: \$1,389.03	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
SHERWOOD PROPERTIES LLC C O WALDEN & KIRKLAND INC PO BOX 1787 ALBANY, GA 31702	1226	Secured: Priority: 503(b)9: \$64,637.43 Unsecured: Total: \$64,637.43	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
SHINN SPRING WATER CO INC 2 E POINTE DR BIRDSBORO, PA 19508	509	Secured: Priority: 503(b)9: \$79.73 Unsecured: Total: \$79.73	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
SHOPATHOME COM 7100 E BELLEVIEW AVE 208 GREENWOOD VILLAGE, CO 80111	1374	Secured: Priority: 503(b)9: \$439.45 Unsecured: Total: \$439.45	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
SHOPPER TRAK RCT CORP 200 W MONROE 11TH FL CHICAGO, IL 60606	697	Secured: Priority: 503(b)9: \$30,527.95 Unsecured: Total: \$30,527.95	12/09/2008	INTERTAN, INC. (08-35655)
SHRED IT 1001 THOMAS ST HAMPTON, VA 23669	841	Secured: Priority: 503(b)9: \$498.75 Unsecured: Total: \$498.75	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)
SHRED IT 1001 THOMAS ST HAMPTON, VA 23669	838	Secured: Priority: 503(b)9: \$380.00 Unsecured: Total: \$380.00	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)
SIMMONS JANNACE & STAGG LLP 75 JACKSON AVE SYOSSET, NY 11791-3139	1296	Secured: Priority: 503(b)9: \$1,407.44 Unsecured: Total: \$1,407.44	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
SLICER & ASSOCIATES LLC PO BOX 1647 WEST CHATHAM, MA 02669	154	Secured: Priority: 503(b)9: \$750.00 Unsecured: Total: \$750.00	12/04/2008	CIRCUIT CITY STORES, INC. (08-35653)
SLICER & ASSOCIATES LLC PO BOX 1647 WEST CHATHAM, NJ 02669-1647	155	Secured: Priority: 503(b)9: \$9,949.75 Unsecured: Total: \$9,949.75	12/04/2008	CIRCUIT CITY STORES, INC. (08-35653)
SMART & BIGGAR 55 METCALFE ST STE 900 OTTAWA, K1P 56 UNKNOWN	767	Secured: Priority: 503(b)9: UNL Unsecured: Total: UNL	12/10/2008	CIRCUIT CITY STORES WEST COAST, INC. (08-35654)
SOUNDS GOOD INSTALLATIONS LLC 26 FOX RD WALTHAM, MA 02451	454	Secured: Priority: 503(b)9: \$12,125.00 Unsecured: Total: \$12,125.00	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
SOUTH PORTLAND, CITY OF PO BOX 9422 SOUTH PORTLAND, ME 04116	378	Secured: Priority: 503(b)9: \$31,503.15 Unsecured: Total: \$31,503.15	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
SOUTHERN MOTOR CARRIERS PO BOX 2040 PEACHTREE CITY, GA 30269	466	Secured: Priority: 503(b)9: \$4,500.00 Unsecured: Total: \$4,500.00	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
SPERRY/TV 1115 NORTH 47TH LINCOLN, NE 68503	1420	Secured: Priority: 503(b)9: \$3,025.00 Unsecured: Total: \$3,025.00	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)
SPHERION 2050 SPECTRUM BLVD FT LAUDERDALE, FL 33309	506	Secured: Priority: 503(b)9: \$11,481.63 Unsecured: Total: \$11,481.63	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
SPITZER FAMILY INVESTMENTS, LLC PO BOX 3601 TELLURIDE, CO 81435	745	Secured: Priority: 503(b)9: \$22,354.16 Unsecured: Total: \$22,354.16	12/12/2008	CIRCUIT CITY STORES, INC. (08-35653)
SPSS INC 1213 PAYSHERE CR CHICAGO, IL 60674	690	Secured: Priority: 503(b)9: \$14,200.00 Unsecured: Total: \$14,200.00	12/09/2008	CIRCUIT CITY STORES, INC. (08-35653)
ST CLOUD ASSOCIATES C O RESOURCE AMERICA INC 1845 WALNUT ST NO 1000 PHILADELPHIA, PA 19103	1248	Secured: Priority: 503(b)9: \$26,094.44 Unsecured: Total: \$26,094.44	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)
STAFFMARK INC US BANK PO BOX 952386 ST LOUIS, MO 63195	635	Secured: Priority: 503(b)9: \$252,614.33 Unsecured: Total: \$252,614.33	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
STONER ENTERPRISES INC PO BOX 96 RUCKERSVILLE, VA 22968	467	Secured: Priority: 503(b)9: \$57.25 Unsecured: Total: \$57.25	12/01/2008	CC DISTRIBUTION COMPANY OF VIRGINIA, INC. (08-35659)
STRUCTURED WIRING SOLUTIONS INC 1503 5 VILLAGE DR WILMINGTON, NC 28401	556	Secured: Priority: 503(b)9: \$10,385.00 Unsecured: Total: \$10,385.00	11/28/2008	CIRCUIT CITY STORES, INC. (08-35653)
SULLIVAN COUNTY 3258 HWY 126 STE 101 CLERK BLOUNTVILLE, TN 37617	223	Secured: Priority: 503(b)9: \$6,734.18 Unsecured: Total: \$6,734.18	11/28/2008	CIRCUIT CITY STORES, INC. (08-35653)
SULLIVAN COUNTY PO BOX 550 TRUSTEE BLOUNTVILLE, TN 37617	715	Secured: Priority: 503(b)9: \$766.00 Unsecured: Total: \$766.00	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
SUPERIOR SIGHTS & SOUNDS 2897 SENECA ST W SENECA, NY 14224	242	Secured: Priority: 503(b)9: \$5,380.00 Unsecured: Total: \$5,380.00	12/03/2008	CIRCUIT CITY STORES, INC. (08-35653)
SWEDES FORD SHOPPING CENTER ACQUISITION, LLC 8 INDUSTRIAL WAY EAST 2ND FLOOR EATONTOWN, NJ 07724	922	Secured: Priority: 503(b)9: \$75,757.17 Unsecured: Total: \$75,757.17	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
SWEETWATER AUTHORITY 505 GARRETT AVENUE CHULA VISTA, CA 91910	551	Secured: Priority: 503(b)9: \$263.92 Unsecured: Total: \$263.92	11/26/2008	CIRCUIT CITY STORES, INC. (08-35653)
T&T ENTERPRISES LP ATTN ANTHONY SAMMUT 60 D CORRAL DETIERRA RD SALINAS, CA 93908	1033	Secured: Priority: 503(b)9: \$151,829.74 Unsecured: Total: \$151,829.74	12/10/2008	CIRCUIT CITY STORES WEST COAST, INC. (08-35654)
TELECO INC PO BOX 11364 COLUMBIA, SC 29211-1364	642	Secured: Priority: 503(b)9: \$23,122.80 Unsecured: Total: \$23,122.80	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
THEATER XTREME OF SPRINGFIELD 170 DENSLOW RD EAST LONGMEADOW, MA 01028	806	Secured: Priority: 503(b)9: \$16,530.00 Unsecured: Total: \$16,530.00	12/11/2008	CIRCUIT CITY STORES, INC. (08-35653)
THURSTON COUNTY TREASURER 2000 LAKERIDGE DR SW OLYMPIA, WA 98502-6080	620	Secured: Priority: 503(b)9: \$2,250.51 Unsecured: Total: \$2,250.51	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
TIME MACHINE INC, THE 2335 HONOLULU AVE MONTROSE, CA 91020	790	Secured: Priority: 503(b)9: \$2,982.00 Unsecured: Total: \$2,982.00	12/11/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
TKC TECHNOLOGY SOLUTIONS LLC 11320 RANDOM HILLS RD STE 115 FAIRFAX, VA 22030	1389	Secured: Priority: 503(b)9: \$8,435.00 Unsecured: Total: \$8,435.00	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
TORRANCE, CITY OF 3031 TORRANCE BLVD TORRANCE, CA 90503	488	Secured: Priority: 503(b)9: \$125.00 Unsecured: Total: \$125.00	12/03/2008	CIRCUIT CITY STORES, INC. (08-35653)
TOUCHPOINT RETAIL DESIGN INC 118 E 26TH ST STE 300 MINNEAPOLIS, MN 55404	1101	Secured: Priority: 503(b)9: \$5,131.30 Unsecured: Total: \$5,131.30	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)
TOWNE SQUARE PLAZA C/O GRUBB & ELLIS MGMT SVCS 445 S FIGUEROA ST STE 3300 LOS ANGELES, CA 90071-1652	573	Secured: Priority: 503(b)9: \$90,739.25 Unsecured: Total: \$90,739.25	12/04/2008	CIRCUIT CITY STORES, INC. (08-35653)
TRC TEMPORARY SERVICE INC PO BOX 888485 ATLANTA, GA 303560524	1236	Secured: Priority: 503(b)9: \$10,216.88 Unsecured: Total: \$10,216.88	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)
TREASURE VALLEY COFFEE INC 11875 PRESIDENT DR BOISE, ID 83713	457	Secured: Priority: 503(b)9: \$121.75 Unsecured: Total: \$121.75	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
TRIMBLE & JEWELL PO BOX 1107 EVANSVILLE, IN 47706	1029	Secured: Priority: 503(b)9: UNL Unsecured: Total: UNL	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
TRUEFFECT INC 590 BURBANK ST STE 255 BROOMFIELD, CO 80020	1312	Secured: Priority: 503(b)9: \$920.28 Unsecured: Total: \$920.28	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
TULLY MD, VINCENT 180 KELLOWS RD HONESDALE, PA 18431	1134	Secured: Priority: 503(b)9: UNL Unsecured: _____ Total: UNL	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)
TV TECK TELEVISION & VIDEO 15230 HIGHWAY 3 WEBSTER, TX 77598	891	Secured: Priority: 503(b)9: \$3,141.00 Unsecured: _____ Total: \$3,141.00	12/10/2008	CIRCUIT CITY STORES, INC. (08-35653)
UNITED STATES DEBT RECOVERY LLC 940 SOUTHWOOD BL SUITE 101 INCLINE VILLAGE, NV 89451	976	Secured: Priority: 503(b)9: \$6,116.74 Unsecured: _____ Total: \$6,116.74	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
UNITED WAY DESERT COMMUNITIES PO BOX 1208 VICTORVILLE, CA 923931208	588	Secured: Priority: 503(b)9: \$199.28 Unsecured: _____ Total: \$199.28	12/04/2008	CIRCUIT CITY STORES, INC. (08-35653)
UNIVERSAL PROTECTION SERVICE PO BOX 512719 LOS ANGELES, CA 90051-0719	5125	Secured: Priority: 503(b)9: \$66,465.42 Unsecured: _____ Total: \$66,465.42	01/22/2009	CIRCUIT CITY STORES, INC. (08-35653)
UNIVERSAL SURVEILLANCE SYSTEMS 11172 ELM AVE RANCHO CUCAMONGA, CA 91730	680	Secured: Priority: 503(b)9: \$18,437.70 Unsecured: _____ Total: \$18,437.70	12/09/2008	CIRCUIT CITY STORES, INC. (08-35653)
USIS COMMERCIAL SERVICES INC 23883 NETWORK PL CHICAGO, IL 60673	861	Secured: Priority: 503(b)9: \$381,645.28 Unsecured: _____ Total: \$381,645.28	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
UTAH, STATE OF 341 S MAIN ST 5TH FL TREASURER UNCLAIMED PROPERTY SALT LAKE CITY, UT 84111	610	Secured: Priority: 503(b)9: UNL Unsecured: _____ Total: UNL	12/04/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
VALLEY SQUARE I LP PO BOX 7189 4737 CONCORD PIKE WILMINGTON, DE 19803	232	Secured: Priority: 503(b)9: \$55,108.22 Unsecured: Total: \$55,108.22	11/28/2008	CIRCUIT CITY STORES, INC. (08-35653)
VANGENT INC PO BOX 934753 ATLANTA, GA 31193-4753	438	Secured: Priority: 503(b)9: \$181.13 Unsecured: Total: \$181.13	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
VENTURI STAFFING PARTNERS PO BOX 809237 CHICAGO, IL 60680-9237	1161	Secured: Priority: 503(b)9: \$38,066.67 Unsecured: Total: \$38,066.67	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
WARE ARCHITECTURE 1444 OAK LAWN AVE STE 406 DALLAS, TX 75207	993	Secured: Priority: 503(b)9: \$452.76 Unsecured: Total: \$452.76	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
WARNER ROBINS, CITY OF PO BOX 1488 OCCUPATION TAX DIVISION WARNER ROBINS, GA 31099	857	Secured: Priority: 503(b)9: \$7,919.18 Unsecured: Total: \$7,919.18	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
WASHINGTON COUNTY ASSESSMENT & TAXATION 155 N 1ST AVE NO 130 HILLSBORO, OR 97124	630	Secured: Priority: 503(b)9: \$5,440.73 Unsecured: Total: \$5,440.73	12/01/2008	CIRCUIT CITY STORES WEST COAST, INC. (08-35654)
WATKINS FLOWERS OF DISTINCTION 2731 CAPITAL BLVD RALEIGH, NC 27604	382	Secured: Priority: 503(b)9: UNL Unsecured: Total: UNL	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
WEBB BURNETT CORNBROOKS ET AL 115 BROAD ST PO BOX 910 SALISBURY, MD 21803-0910	1238	Secured: Priority: 503(b)9: \$1,335.00 Unsecured: Total: \$1,335.00	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
WEBB, SUSANNA 2929 N MACARTHUR DR NO 160 TRACY, CA 95376	1215	Secured: Priority: 503(b)9: UNL Unsecured: _____ Total: UNL	12/17/2008	CC DISTRIBUTION COMPANY OF VIRGINIA, INC. (08-35659)
WEIGEL, ROBERT 2300 S 48 ST LINCOLN, NE 68506	1049	Secured: Priority: 503(b)9: \$35,352.00 Unsecured: _____ Total: \$35,352.00	12/12/2008	CIRCUIT CITY STORES, INC. (08-35653)
WEISER SECURITY SERVICES INC PO BOX 51720 NEW ORLEANS, LA 70151-1720	873	Secured: Priority: 503(b)9: \$15,606.75 Unsecured: _____ Total: \$15,606.75	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
WERNER ENTERPRISES INC PO BOX 45308 OMAHA, NE 68145-0308	1418	Secured: Priority: 503(b)9: \$158.76 Unsecured: _____ Total: \$158.76	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
WICOMICO COUNTY PO BOX 4036 SALISBURY, MD 21803-4036	1177	Secured: Priority: 503(b)9: \$31,293.62 Unsecured: _____ Total: \$31,293.62	12/05/2008	CIRCUIT CITY STORES, INC. (08-35653)
WILBUR CO, J PO BOX 413066 KANSAS CITY, MO 64141	490	Secured: Priority: 503(b)9: \$30,851.73 Unsecured: _____ Total: \$30,851.73	11/24/2008	CIRCUIT CITY STORES, INC. (08-35653)
WILKINSON BARKER KNAUER LLP 2300 N ST NW STE 700 WASHINGTON, DC 20037	1235	Secured: Priority: 503(b)9: \$594.00 Unsecured: _____ Total: \$594.00	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)
WINN MOTORCOACH 1831 WESTWOOD AVE RICHMOND, VA 23227	880	Secured: Priority: 503(b)9: \$8,820.00 Unsecured: _____ Total: \$8,820.00	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
WOOD, MICHAEL 745 HAWK RUN OFALLON, MO 63368	644	Secured: Priority: 503(b)9: \$630.00 Unsecured: _____ Total: \$630.00	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
WORKING MACHINES CORPORATION 2170 DWIGHT WY BERKELEY, CA 94704	1350	Secured: Priority: 503(b)9: \$131,280.08 Unsecured: _____ Total: \$131,280.08	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
WS STRATFORD LLC PO BOX 25909 CO CAROLINA HOLDINGS INC GREENVILLE, SC 29615	200	Secured: Priority: 503(b)9: \$6,776.55 Unsecured: _____ Total: \$6,776.55	12/05/2008	CIRCUIT CITY STORES, INC. (08-35653)
ZEE MEDICAL PO BOX 610878 SAN JOSE, CA 95161-0878	367	Secured: Priority: 503(b)9: UNL Unsecured: _____ Total: UNL	11/24/2008	CIRCUIT CITY STORES, INC. (08-35653)
Total:		347	\$6,225,255.21	

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